Measuring Corruption: Socrates, Plato, Aristotle and the Ethical Boundaries of Power

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Abstract

This paper argues that reducing corruption requires an explicit theory of the ethical boundaries of power and measurement capable of operationalising it. It distinguishes corruption, the abuse of power for private-interest advantage, from political manoeuvring, the use of power to secure public-interest outcomes. Socrates, Plato and Aristotle are used not as settled doctrines, but as classical reference points for an enduring problem: whether compromised means can be separated from the public purposes they claim to serve. Socrates marks the deontic pull of wrongdoing, Plato illustrates political deception and civic necessity, and Aristotle introduces practical judgement, circumstance and public purpose rather than a simple consequentialist position. The argument is located in the budget, where recorded decisions and quantifiable amounts make a boundary-sensitive Follow-the-Money framework operational. The paper introduces the mutual vulnerability trap, generated by adjacency and reframability, to explain the corruption equilibrium it can sustain and governments' reliance on indirect language such as fiduciary risk. Because the exposures that keep boundary cases unexamined are also potential control points, the mechanism identifies a pathway from normative judgement to corruption reduction. Illustrative cases involving grand political manoeuvres, coercive integrity powers, megaprojects and PPPs support a shift from "name and shame" towards mechanisms, control points and practical reform. The paper concludes with a framework linking boundary-sensitive measurement, institutional incentives and forums in which boundary claims can be tested.

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Note

This is the third paper in a series on the nexus between politics, efficiency and corruption in public finance systems. The first developed a methodology for costing corruption and other efficiency losses; the second applied it to the United States and introduced the question of what corruption is not. This paper asks how corruption can be measured and reduced once the human condition is taken seriously — on the premise that public finance systems are operated by fallible people who possess consciousness, conscience and agency, but who act under pressure, dependence, ambiguity and mutual vulnerability. The aim is not only to expose corruption but to design measurement and reform tools that reduce its costs and prevalence without relying on selective accusation, moral purity or unrealistic assumptions about behaviour.

Extended Abstract

This paper argues that successful corruption reduction requires a theory of the ethical boundaries of power, and that measurement is how such a theory is put to work. The instability of corruption measurement arises not only because corruption is difficult to define, but because its counterpart – what corruption is not – has been theorised normatively without being operationalised for measurement, leaving reduction efforts without a workable test of where the boundary lies. Drawing on Laing's (2025a) distinction, the paper defines corruption simply as the abuse of power to gain or retain private-interest advantage, and political manoeuvring as the use of power to secure political, social or economic outcomes in the public interest. The distinction turns on intent, but as Section 3.1 sets out, intent is judged alongside realised public value rather than on its own. The paper frames this boundary through Socrates, Plato and Aristotle as a classical contrast rather than as a claim that any of them supplied a modern corruption test. Socrates helps mark the pull of a strict ethical boundary; Plato's noble lie exposes the problem of public-purpose deception; and Aristotle's contextual account of practical judgement shows why circumstance, constitutional form and civic purpose complicate any simple line between impermissible means and public ends.

These references should therefore be read methodologically rather than doctrinally: the paper is not attributing to Socrates, Plato or Aristotle a single modern theory of corruption, nor claiming that Aristotle was a consequentialist. Their value here lies in showing that the problem of ethical boundaries, contested purposes and morally compromised political action is ancient, recurrent and unresolved. That boundary has to be drawn somewhere in particular, and the paper locates it in the budget, where public value, private extraction and institutional incentives meet, where decisions are recorded and amounts quantifiable, and where control points already exist within public finance systems.

The paper's main conceptual contribution is the mutual vulnerability trap, a theory adapted from prior work on collective action, systemic corruption, elite bargains, institutional dependence and preference falsification. What is new is the reciprocal-exposure mechanism it identifies, which describes a structural rather than moral condition in which political actors, officials, contractors and institutions become mutually exposed by corruption-adjacent conduct and therefore resist naming corruption directly. That exposure has two sources. The first is adjacency: an actor's risk depends not only on their own conduct but on the conduct of those they stand beside, so opening a corruption question redistributes risk across a network whose members are exposed to one another unevenly and often unknowably. The second is reframability: because legitimate manoeuvring operates at the boundary and frequently depends on discretion that cannot be documented at the time without destroying its effect, conduct that was defensible when undertaken can be recast as corrupt once a file is opened, a standard shifts or leadership changes. The result is exposure without wrongdoing, and it falls hardest on those who have used public power most actively for public ends, since they carry the largest stock of boundary-adjacent decisions on the record. Silence is therefore sustained by two distinct fears, and the trap can hold even where actual corruption is rare.

The trap also rests on a theory of universal human fallibility. Public actors are not abstract institutional placeholders; they are conscious, conscientious and agentic human beings operating under pressure. Consciousness gives them awareness of the institutional field: who is exposed, who depends on whom, who can retaliate, and what truths may endanger the bargain. Conscience gives them the capacity to recognise when a payment, appointment, silence, threat, contract, audit choice or political bargain may be wrong. Agency gives them the constrained but real capacity to choose whether to preserve public purpose or convert public power into private advantage, factional protection or institutional self-preservation.

If systemic corruption operates as a collective-action problem, then ambiguity is already part of the equilibrium: uncertainty is not merely a measurement failure, but one of the conditions that allows fallible actors to preserve bargains, avoid reciprocal exposure and reduce the risk of selective enforcement. The trap therefore implies a corruption equilibrium, but it also supplies the corruption-reduction pathway the boundary theory needs: by naming the exposures that keep boundary cases unexamined, it identifies where in the budget process those cases can be surfaced without requiring any actor to incriminate themselves, through confidential contemporaneous records rather than public disclosure. Hence reform cannot depend on anyone moving first: only routine, pre-committed measurement inside the existing budget cycle escapes the trap. It also helps explain why governments are sensitive about corruption and often address it indirectly through the language of fiduciary and fiscal risk, efficiency, compliance, value for money, public financial management and fiscal space.

The paper presents twenty-four examples of grand political manoeuvres and eighteen examples of coercive use of power in the public interest across audit, commitment control and anti-corruption systems. Thirty-six corruption-adjacent megaprojects are also presented. These examples are used to demonstrate how public value, private extraction, coercive execution, strategic statecraft and institutional damage can coexist within the same reform, project or bargain. Public–private partnerships are treated as a further boundary revealing mechanism because they can deliver efficiency and public value while also enabling fiscal illusion, risk shifting, renegotiation and private value extraction.

The practical claim is that corruption should be measured in ways that help reduce it, and the budget contest is where this claim becomes operational. Ethical boundary problems do not remain abstract once they enter the budget process. They appear in decisions about which programmes are protected, which projects are accelerated, which contracts are varied, which arrears are recognised, which payrolls are cleaned, which PPP risks remain off balance sheet, and whether audit or anti-corruption findings influence future allocations.

The budget is therefore not merely a technical allocation device; it is a fierce contest. It is the arena in which public-interest claims, private advantage, fiscal scarcity, political survival and institutional discipline are forced into direct competition. It also clarifies the three-player structure of the problem: political leaders seeking survival, legitimacy and public-interest delivery; officials and control institutions translating choices into rules, commitments, payments, audits and enforcement; and private or factional beneficiaries supplying finance, contracts, influence or implementation capacity. Corruption risk emerges not simply because one actor breaks the rules, but because these three players can become mutually dependent within the same politico-fiscal bargain.

A boundary-sensitive Follow-the-Money (FTM) framework can therefore turn corruption measurement into a reform instrument by locating corruption and political manoeuvring across budget formulation, procurement, payroll, commitments, audit, forecasting, revenue, balance sheet management, PPP contracts and megaproject delivery. It asks where losses occur, how they are produced, who bears the cost, who gains privately, whether the claimed public value is credible, and whether the decision strengthened or weakened the rules that should govern future budget contests.

The conclusion is that corruption-reduction requires measurement and institutional reforms that address the mutual vulnerability trap by making ethically ambiguous fiscal decisions visible, costed, comparable and reviewable. Only then can governments move from naming corruption as a moral failure to managing corruption risk as a recurring boundary problem inside the ordinary machinery of budgeting, public finance and political choice. Building on this work, a simplified conceptual framework for anticorruption measurement, incentives, and forums is presented.

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Contents

1. Introduction

Measuring corruption requires attention to the ethical boundaries of power. Corruption is commonly defined as the abuse of public office or entrusted power for private gain (Rose-Ackerman, 2018; Wei, 1999; World Bank, 2020). The definition is concise but hard to operationalise: it must become rules, indicators and tests that can support anti-corruption law, guide detection, distinguish corruption from legitimate political manoeuvring, and inform reform. Corruption is usually measured indirectly through perception and risk indexes, red flags, investment effects, firm behaviour, procurement outcomes or institutional proxies rather than direct observation (Mauro, 1995; Olken and Pande, 2012; Treisman, 2000), while risk-flagging techniques that combine fiscal data and artificial intelligence are becoming more mainstream in corruption detection and prevention (Locatelli et al., 2017; Peppes et al., 2026).

The definition becomes less stable not because corruption itself is poorly defined, but because its counterpart – what corruption is not – has been theorised normatively without being operationalised for measurement. This paper therefore draws on Laing's (2025a) distinction: corruption is the ***abuse of power*** to gain or retain an advantage for oneself, someone else or another group in pursuit of private interests, while political manoeuvring is the ***use of power*** to gain or retain political, social or economic outcomes in the public interest. The difference is intent: whether power serves private advantage or a public-interest outcome. Power here is not limited to formal public office — it may be administrative, electoral, judicial, professional, financial, monopolistic, donor-based or otherwise institutionalised. If corruption cannot be distinguished from legitimate political manoeuvring, then: i) measurement becomes unstable, unreliable or of limited practical value; ii) reform becomes politically explosive; and iii) anti-corruption systems may themselves be used coercively or end up as symbolic framing rather than genuine.

This paper asks how corruption should be measured when the conduct under review sits near the boundary between private abuse and public-interest politics. It draws on three linked strands: conceptual ambiguity between corruption and political manoeuvring; the mutual vulnerability trap advanced here, which explains the sensitivity of corruption within government; and grand political manoeuvres, megaprojects and Public–Private Partnerships (PPPs) as cases for analysing counterfactual public value.

The argument is located in a single venue. The budget is not merely a technical allocation device; it is a recurring fierce political contest over scarcity, priorities and control (Rubin, 2019; Wildavsky, 1964). It forces public-interest claims, private advantage, fiscal scarcity, political survival and institutional discipline into direct competition, which makes it the setting where the boundary between corruption and legitimate manoeuvring is both most consequential and most tractable: decisions are recorded, amounts quantifiable, control points already mapped.

That venue also gives the problem its structure. Three positions recur – political leaders, officials and control institutions, and private or factional beneficiaries – and these are positions rather than character types, so any can act well or badly. Corruption risk emerges not because one actor breaks the rules, but because the three can become mutually dependent within the same politico-fiscal bargain, particularly where access to rents stabilises elite settlements.

The paper's central claim is that corruption measurement requires an ethical boundary layer. Technical questions – whether money was diverted, contracts manipulated, payments accelerated, appointments politicised or rules bent – are necessary but not sufficient. They do not resolve whether conduct is corruption, political manoeuvring, strategic statecraft, efficient compromise or coercive abuse. Measurement therefore requires a judgement about the legitimate limits of public power: when do morally questionable means remain efficient political execution, and when do they become corruption?

Socrates, Plato and Aristotle are used here as heuristic reference points for this boundary problem, not as sources of hard modern categories. The paper does not claim that they held fixed lines on boundaries, ambiguity or corruption in the contemporary sense. Socrates helps mark the **deontic pull** of a strict ethical boundary: injustice is not made right by beneficial consequences. Plato's noble lie raises the problem of political deception for civic order. Aristotle's practical ethics adds the difficulty of judgement in concrete circumstances, where constitutional context, character, proportionality and public purpose matter. The point is not to force the three into a deontological-versus-consequentialist scheme, and not to treat Aristotle as a consequentialist, but to show that the grey-zone problem has been part of political ethics for thousands of years.[1]

What the tradition contributes is the tension itself. Socrates marks one edge of the problem through his refusal of injustice, while Plato and Aristotle expose different ways in which political life generates hard cases: deception may be defended as civic necessity, judgement may depend on circumstance, and public purposes may conflict with ethical limits. Those differences are not treated here as clean doctrinal boxes or as a settled taxonomy of ancient ethical positions. They are used to preserve the problem analytically: the boundary between corrupt abuse and legitimate manoeuvring is neither

[1] The terms 'deontic' and 'outcome-sensitive' are used here as analytical descriptors for boundary judgement, not as claims that Socrates, Plato or Aristotle map directly onto modern deontological or consequentialist traditions. Aristotle's relevance is primarily through practical judgement, phronesis, constitutional context and public purpose.

self-evident nor safely reducible to legal breach, private gain, subjective intent or public outcome alone.

That unresolved gap is where political manoeuvring sits, and it is a gap that needs to be preserved analytically rather than closed by stipulation, since any definition that sorts conduct into corrupt and non-corrupt at the point of classification decides in advance the question this paper treats as open. Keeping it open is what makes the framework usable for reform and for the creation of fiscal space, because it is the distinction between corruption and legitimate manoeuvring that determines which losses can be identified, costed and removed from the budget, and so what can be released to schools, hospitals and other public services. An instrument that classed the ordinary business of political bargaining as corruption would identify no such losses and would not be adopted by the governments expected to use it. It argues instead that ***corruption measurement must make the boundary explicit***, because the same judgement shapes what governments can safely say about corruption, what reformers can target, and how measurement can be turned into practical corruption-reduction through the budget process.

The argument also depends on an explicit account of the human condition inside public power. The mutual vulnerability trap is not only a theory of institutional incentives but of morally fallible agency under shared exposure: officials act with awareness of who is implicated and who can retaliate, with conscience enough to recognise that a silence, appointment or audit finding may be wrong, and with constrained but real agency. Measurement cannot therefore assume perfect virtue, pure vice or total determinism. It must start from universal human fallibility and ask how institutions can make boundary-crossing visible, costed, comparable and reviewable before ambiguity hardens into a corruption equilibrium.

A predictable criticism is that a boundary-sensitive approach gives corrupt actors an easy defence: that their conduct was political manoeuvring. The objection misunderstands the institutional logic. If systemic corruption is a collective-action problem, ambiguity is not a flaw in the framework but part of the corruption equilibrium. Actors preserve uncertainty because clear classification would expose shared vulnerabilities, destabilise bargains, invite reciprocal accusations and heighten the risk of selective enforcement. In such settings, no single actor can safely name corruption without also threatening allies, predecessors, officials, contractors or coalition partners whose cooperation remains necessary for government to function.

Ambiguity therefore protects not only corrupt actors but the politically exposed, the institutionally dependent and those manoeuvring in genuine public interest. This helps explain why governments often address corruption indirectly through the language of fiduciary and fiscal risk, efficiency, compliance, value for money and public financial management rather than confronting it directly (Persson et al., 2013). Institutional-corruption theory reinforces the point by showing how legitimate institutional practices can both serve and undermine an institution, even where ordinary corrupt motives are absent (Thompson, 2018).

If an actor wishes to claim the protection of political manoeuvring, they should also accept the disciplines that follow from treating manoeuvring as a legitimate but risky category of public power. This is consistent with Mungiu-Pippidi's argument that corruption control depends not only on legal enforcement but on shifting the equilibrium between predatory resources and social, political and institutional constraints (Mungiu-Pippidi, 2013). Those disciplines would include mandatory political manoeuvring registers, held confidentially where necessary but subject to legislative oversight on national-security lines; disclosure obligations for bargains, inducements, concessions and informal commitments; and annual budget statements identifying the fiscal costs, risks and public-interest justifications of politically sensitive decisions. Comparable logic appears in the lobbying-register literature, which treats disclosure of influence-seeking as a core anti-corruption instrument while warning that transparency works only where it activates real accountability rather than symbolic trust-building (De Francesco and Trein, 2020; Juillet, 2019). Tax expenditure reporting is the closer precedent: an established budget discipline, assessed under PEFA, that requires governments to publish the forgone revenue cost of discretionary concessions granted outside the ordinary appropriation process (Davie, 1998; PEFA, 2016).

The boundary distinction therefore does not create an escape route from accountability; it raises the price of the defence. To say "this was political manoeuvring" does not end scrutiny but triggers a different form of it: disclosure, classification, fiscal costing, oversight and ex-post testing of whether the claimed public-interest outcome was credible, proportionate and realised.

This also answers the concern that anti-corruption reform fails when it misunderstands the problem-solving functions corruption may perform in weak institutions; boundary-sensitive reform makes those functions visible while requiring accountable alternatives.

2. Classical Foundations: Socrates, Plato, Aristotle and Ethical Boundaries

2.1 The Ethical Boundary of Power Problem

The ethical boundary of power problem has classical roots. Socrates is used here to mark the strictest pull within the argument: wrongdoing cannot be justified by good outcomes. In Plato's *Crito*, Socrates, awaiting execution, rejects his friend's appeal to escape and insists that it is never right to commit injustice, even in response to injustice:

“*Then we ought not to retaliate or render evil for evil to any one, whatever evil we may have suffered from him*.” (Plato, 1952a, Crito, 49b-49e). Influential readings treat this as a foundational statement of Socratic moral absolutism, holding integrity, obedience and the refusal to do injustice together under extreme pressure (Dybikowski, 1983; Euben, 1978; Kraut, 1984; Vlastos, 1994). The position is attractive for anti-corruption measurement because it offers conceptual clarity: if bribery, deception or abuse of office violates justice, it should be measured and condemned regardless of outcome. Its strength is also its weakness. It gives little guidance where political order, state formation, peace, emancipation or institutional consolidation appears to have depended on morally compromised action.

Plato’s noble lie opens a different boundary. In the *Republic*, the lie is not merely a private deception; it is a public myth – a fabricated origin story – used to sustain civic order, hierarchy and solidarity (Carmola, 2003; Plato, 1952b Book III, 414b-415d). Modern scholarship treats this as one of the founding examples of political deception for public ends, while sharply debating whether it is a defensible civic myth, a dangerous paternalistic lie, or a proto-authoritarian device (Bok, 2011; Dombrowski, 1997; Rawls, 1999; Williams, 2013). Contemporary readings stress the danger: a political lie is justifiable only by assuming unusually virtuous rulers and a public purpose strong enough to withstand the loss of transparency and accountability. This is the dilemma corruption measurement faces. If deception by rulers can sometimes be defended as civic duty, corruption cannot be measured by identifying deception alone; measurement must ask who benefits, who bears the cost, what safeguards exist, and whether the claimed public interest outcome is verifiable.

Aristotle complicates the boundary further by connecting ethics to practical judgement, constitutional context and the purposes of political rule. His treatment of prudence, virtue and political judgement in the *Nicomachean Ethics*[2] and *Politics* allows attention to circumstance, institutional form and the relationship between means and ends (Aristotle, 1952a, 1952b). In the Nicomachean Ethics the highest human end is “eudaimonia” — flourishing, or a fulfilled and meaningful life — but ethics is not simple rule-following. The key virtue is “phronesis”, practical wisdom: the capacity to judge what should be done in particular circumstances. Ethical action therefore depends not on the abstract goodness of an end but on choosing the right means, at the right time, by the right person, for the right reason. Scholars of Aristotle’s phronesis emphasise that practical ethics is situated judgement rather than mechanical rule-application, sensitive to constitutional and civic context (Aquinas, 1952; Gadamer, 1975; Nussbaum, 2001; Ruderman, 1997; Surprenant, 2012).

[2] The title Nicomachean Ethics derives from the family name Nicomachus, associated with both Aristotle’s father and son, though its exact origin is uncertain.

Although Aristotle does not license corruption in the modern sense, and should not be treated as a simple consequentialist, his political ethics are useful for thinking about corruption-adjacent cases where institutional survival, coalition building or reform passage may involve bargaining, inducement or compromise. The Socratic position gives the argument a deontic warning against injustice; the Platonic and Aristotelian materials show why political actors may nevertheless argue from civic order, practical judgement, proportionality or institutional purpose. The paper uses that contrast to identify a grey zone, not to claim that any classical thinker resolved it in the terms used by contemporary corruption measurement.

2.2 Ethical Boundaries and Moral Failures

The distinction between ethical boundaries and moral failures is essential for corruption measurement. An ethical boundary marks the limit of legitimate political manoeuvring: it asks whether a use of office, discretion, coercion, bargaining or deception remains compatible with public-interest objectives. A moral failure asks a different question, about agency and intent: whether the person knowingly used their freedom, judgement and institutional power to secure private advantage, factional loyalty or self-protection at the expense of the public interest.

This account of moral failure as the cause of corruption also has philosophical roots. Augustine treats corruption as a form of moral failing (Kaufman, 2009) arising from the misuse of free will (Augustine, 1952, p. 44), and as a turning of the mind towards the incorruptible (King, 2010, p. 52). Aquinas similarly links responsibility to reason, will and vice, so that corrupt action can be understood as a failure of judgement (Vijgen, 2018) rather than an external breach (Aquinas, 1952, paras. 82–83 (Art 1)). Dante gives a political edge by treating fraud and betrayal as willed acts in which intelligence and trust are misused against those who confide in the actor (Alighieri, 1952, para. 52). Machiavelli relocates the problem from living as an individual to ruling as a prince, arguing that successful rulers must be both corrupt and good.

> *"You must know there are two ways of contesting, the one by the law, the other by force; the first method is proper to humans, the second to beasts; but because the first is frequently not sufficient, it is necessary to have recourse to the second. Therefore it is necessary for a prince to understand how to avail himself of the beast and the human".* (Machiavelli, 1952, p. 25)

Montesquieu develops these into a theory of regime and institutional decay, in which corruption is the loss of the public virtue that sustains political order, so that aristocracy is corrupted once the power of the nobles becomes arbitrary (Secondat (Montesquieu), 1952, p. 52).

Modern moral theory retains the same concern with agency, judgement and institutional purpose. Arendt locates wrongdoing inside bureaucracies in failures of thinking rather than in stupidity or conviction, finding in Eichmann a sheer thoughtlessness that made administrative participation in atrocity possible (Arendt, 1963, p. 133). MacIntyre reframes it as the collapse of moral traditions, occurring when the pursuit of external goods such as money, status or political survival displaces the internal goods of excellence and standards (Macintyre, 2007, p. 194). Thompson converts the same intuition into an institutional test, treating corruption as a benefit that systematically undermines the procedures supporting an institution's primary purpose (Thompson, 2013, p. 1). Philp then defines political corruption as moral failure in political office (Philp, 2018, p. 73), and Kleinig frames it as a true vice rather than simple rule-breaking (Ivkovich, 2014, p. 325; Kleinig, 1996, p. 166). Johnston's work on corruption syndromes shows how repeated choices, bargains and dependencies erode institutional capacity over time, allowing the costs, incidence and prevalence of corruption to flourish (Johnston, 2005, p. 35).

The implication is that the two should be measured separately. Boundary analysis asks whether power has crossed from legitimate political manoeuvring into abuse for corrupt intent; moral-failure analysis asks how, why and with what degree of freedom, judgement and responsibility the actor crossed that line.

Stated in terms of conduct rather than intent, this yields three theoretical modes of power use:

i) ***Technocratic administration*** applies existing rules, procedures and technical judgement, and raises no boundary question: the decision may be efficient or inefficient, but it is not contested as an abuse of coercive power or discretion.
ii) ***Political manoeuvring*** uses discretion, bargaining, coercion, selective disclosure and timing in pursuit of public purposes, and is legitimate but boundary-proximate, since the same instruments would serve private capture equally well.
iii) ***Corrupt extraction*** deploys those same instruments for private or factional advantage, and lies on the far side of the boundary.

These theoretic modes describe how power is being used, not who is using it. The three-player structure[3] introduced in Section 1 identifies positions in the fiscal contest, and any position can act in any mode. Boundary analysis is therefore concerned with the second and third theoretical modes, and its central difficulty is that the two are frequently indistinguishable when looking from the outside. From the inside it is a different story.

Moral-failure theory is useful but not the focus of this paper. It explains why corruption matters, yet has not given anti-corruption practice the procedural, institutional and legal pathways needed to reduce it in practice. Appeals to integrity, virtue, ethics training and

[3] The political leaders, officials and control institutions, and private or factional beneficiaries.

personal responsibility remain important, but often fail where actors face weak incentives, political dependence, fiscal scarcity or mutual vulnerability.

The emphasis of this paper is therefore the boundary itself: the point at which public power crosses from legitimate manoeuvring, bargaining, discretion or coercive statecraft into abuse for private advantage. A boundary focus does not deny the importance of morality; it translates that concern into a measurable public finance and reform problem. By locating unclear decisions, conflicted incentives, coercive control points and public-interest claims along that boundary, corruption measurement becomes less a language of denunciation than a practical instrument for reducing the costs, incidence and prevalence of unambiguous corruption.

2.3 The Grey Zone Literature

The grey zone identified in Section 2.1 is not unexamined territory. Contemporary political theory has approached it directly, and from several directions. Philp (2018) locates the boundary in the *motives that ought to be excluded from decision-making* in public office, which makes it a question about reasons rather than outcomes. Warren (2004) offers a test that avoids reading motives altogether: corruption in a democracy as duplicitous *violation of the norm of inclusion*, in which those affected by a decision are shut out of it and the exclusion is concealed from them. Kurer (2005) grounds the boundary in the norm of *impartial treatment*, so that a violation can be identified in conduct without recourse to intent at all. Rothstein and Varraich (2017) pursue the same move at the level of the concept, treating *impartiality and quality of government* as the substantive opposite of corruption. The dirty-hands literature, from Walzer (1973) onwards, takes up precisely the question the Platonic and Aristotelian traditions leave open: *whether an agent who uses compromised means for public ends is justified, guilty, or both at once*.

The gap addressed here is therefore not conceptual neglect but the distance between these accounts and measurement practice: each supplies a criterion, none an instrument applicable to fiscal data at the point of decision. Warren's *exclusion test* requires knowing who was affected and what was concealed, which is a *documentary question*. Kurer's *impartiality norm* requires a comparator, which is a *counterfactual question*. The *dirty-hands tradition* establishes that compromised means can carry a *public justification* without settling how that justification is to be recorded, tested or costed. The classical contrast set out above is used here to hold those criteria together, not to impose fixed modern categories on Socrates, Plato or Aristotle, and the framework that follows attempts the conversion, treating *intent as the definitional pivot* and *observable proxies*, fiscal pathways and counterfactual public value *as the means of judging it*.

3. Theoretical Framework: From Ethical Boundaries to Corruption Measurement

3.1 Boundary-Sensitive Measurement

Modern corruption research inherits the unresolved boundary. ***Strategic corruption*** describes the deliberate use of corrupt practices as instruments of political or geopolitical strategy (Abadi, 2021; Chayes, 2020; Lang et al., 2026; Zelikow et al., 2020). ***Efficient corruption*** asks whether corrupt transactions can sometimes overcome institutional blockages or enable otherwise impossible outcomes, a question long debated in the literature on corruption, development and institutional performance (Huntington, 2017; Leff, 1964; Rose-Ackerman and Palifka, 2016; Wei, 1999). ***Corruption as statecraft*** treats corruption not only as private enrichment but as a tool of power (Huntington, 1968; Scott, 1969).

Office accountability presents the most direct challenge to measurement of any of these programmes. It locates corruption not in illicit gain but in an exercise of the power of office whose rationale cannot be vindicated by the terms of its mandate, a deficit that may involve no exchange of benefits, no private enrichment and no breach of any rule, and may coexist with formal compliance, so that the objection to existing indicators is not that they lack granularity but that they are anchored to the wrong explanatory ontology (Ceva and Ferretti, 2021; Ceva and Pedrini, 2025). ***Office trust*** extends that architecture to relations between role occupants, so a deficit of office accountability erodes institutional trustworthiness from within before any external indicator moves (Bocchiola, 2026). Corruption as a ***derivative concept***, defined against the opposites it is set beside, treats the boundary as ***constructed and contested by citizens*** as well as by experts (Phillips et al., 2025).

The ontological objection is accepted here, and the response is not to defend behavioural indicators but to supply what a justificatory account of corruption leaves outstanding: a means of establishing that a deficit occurred. If corruption can be invisible, transactionless and formally compliant, the question of how any observer comes to know of it in a particular case remains open. The claim advanced below is narrower than a rival ontology and more useful to one: an exercise of office power that cannot be vindicated by its mandate is rarely fiscally inert. It is authorised, budgeted, procured, varied or audited, and those acts leave records even where the reasoning behind them does not. Boundary-sensitive follow-the-money is therefore proposed as a detection layer rather than a competing definition, tracking the fiscal signature of a mandate departure while remaining agnostic about the officeholder's deliberation. The case that tests this most directly is the corrupt use of audit, commitment control and anti-corruption powers, where conduct is rule-following, privately unenriching and formally compliant, and yet the fiscal trace is legible.

Political manoeuvring occupies an adjacent but analytically distinct space: it may involve inducement, pressure, opacity or manipulation, yet is not labelled corrupt when the dominant interpretation is that it intentionally served a public rather than private interest purpose.

The distinction matters for measurement. A conventional corruption metric asks whether power was abused for private gain. A boundary-sensitive metric must ask a wider set: whether the act was unlawful, extra-legal or merely informal; whether private gain was present, incidental or dominant; whether the public-interest justification was credible ex ante and observable ex post; whether any efficiency gain lasted; whether a precedent was set that weakened institutions; and whether dependence among political actors was entrenched. These questions do not replace legal analysis; they add a political-ethical layer needed for cases where corruption, coercion and public value overlap. Nor do they settle where the boundary lies. Each question is a site of contestation in its own right, and the credibility of a public-interest justification is judged by citizens as often as by auditors, which is the force of treating the concept as derivative and contested. What a boundary-sensitive metric offers is not an expert adjudication of the boundary but a record of which signs were present, in a form that a contested judgement can be argued over.

A predictable objection is that intent cannot be measured. If corruption is separated from political manoeuvring by whether power was used for private advantage or for public benefit, the boundary seems to rest on something inside a person's head. No auditor, procurement reviewer or budget analyst can see that directly. The objection is fair, but it asks the wrong thing of measurement. Intent is what the definition turns on; it is not what the measurement tool looks for. The questions set out above look instead at what can be observed: whether private gain was present, incidental or dominant; whether the public-interest reason given was credible and can be checked afterwards, though, as Section 3.3 argues, this proxy depends on records that legitimate manoeuvring often has reason not to create at the time, which is the case for confidential contemporaneous registers; and whether the decision weakened the rules that should govern the next contest. These are proxies. From those signs, intent can be inferred, argued about, or left open where the evidence is too thin.

Courts reason the same way, especially in homicide: they infer intent from conduct rather than give up on it. This is also why the paper proposes a second-degree corruption offence, applying where public harm and private gain are clear but intent cannot be proven. The framework therefore asks not for mind-reading but for a record of which signs were present, how strongly they point to private capture, and reasoning that others can check.

The objection is sometimes pressed further: intent must either carry the whole distinction or be abandoned. Neither follows, once boundary judgement is treated as operating along two analytical dimensions rather than as a direct borrowing from any classical doctrine. One is a deontic/means-based dimension: whether private gain was sought, and whether the instruments used were coercive, rule-bending or applied outside their official purpose. The other is an outcome-sensitive/public-value dimension: the net fiscal effect, the socio-economic benefits actually delivered, and how both compare with a plausible counterfactual. Each dimension corrects the weakness of the other. Intent and means on their own are difficult to observe and open to political misuse, while consequences on their own would excuse corrupt conduct that happened to end well and condemn honest decisions that failed.

This is recognisably the structure of the dirty-hands problem set out in Section 2.3. Walzer's politician does the wrong thing for the right reason and is, on that account, both justified and guilty; the two judgements hold simultaneously and cannot be collapsed into one (Walzer, 1973). The present framework takes from that tradition the refusal to collapse them, but not its conclusion. Dirty-hands theory concerns moral remainder — what the agent owes and what they have become. The question here is narrower: how an institution should record a decision on which the two judgements diverge. Scoring both the deontic/means-based and outcome-sensitive dimensions, and reporting the divergence between them, is not a moral verdict on the actor. It is a measurement that leaves the moral question open for judgement while making the evidence for it explicit.

A boundary finding should rest on both dimensions rather than either alone, with the strength required on one falling as the evidence on the other rises. That gradation is what the first-degree and second-degree offence distinction just described expresses in legal form: a first-degree offence demands stronger evidence of intent, abuse of means and private advantage, while a second-degree offence rests on demonstrated harm and private gain where intent cannot be proven. It also explains why foreseeable public value carries more weight than the other proxies, since it is where the two dimensions meet: what an actor could reasonably have foreseen bears on intent, while what was in fact delivered bears on outcome.

3.2 Analytical Method: Boundary-Sensitive FTM-Based Measurement

This paper uses a boundary-sensitive Follow-the-Money (FTM) approach as an analytical method rather than a conventional causal research design. The FTM method draws from the FTM system used in the costing of corruption model that separates public finance systems into a dozen sub-systems (i.e. budget, commitment control, procurement, contract management, verification and payment, audit, payroll and HR, accounting, tax, non-tax revenues, balance sheet management, and accountability institutions), all of which are subject to levels of corruption and other inefficiency risks but also facilitating political manoeuvres (Laing, 2025a, 2025b, 2023, 2020a, 2020b).

The method traces how public power is converted into fiscal decisions, procurement choices, payment timing, audit exposure, legal protection, institutional pressure or private advantage. It asks not only whether money was lost or rules were breached, but also who controlled the relevant decision point, who benefited, who bore the cost, what public-interest claim was made, whether the claimed public value was credible, and whether institutional rules were strengthened or weakened.

Operationally, a boundary judgement is assembled from five separable quantities, each attaching to a recorded decision rather than to an actor's character.

Costs

i) ***Direct extraction*** is the value transferred to private parties without corresponding consideration, observable in payment records, contract variations and beneficial-ownership data.
ii) ***Cost inflation*** is the excess of contracted price over a defensible benchmark, observable in comparator procurements and unit-cost series.
iii) ***Benefit shortfall*** is the gap between the public value claimed at approval and the value subsequently delivered, observable in appraisal documents set against ex post evaluation.
iv) ***Institutional damage*** is the durable weakening of a control point, observable in exemption precedents, delegations granted and audit findings not remediated.

Benefits

v) ***Realised public value*** is the benefit actually produced, positive or negative, net of the other four.

The first four are losses; the fifth may offset them without cancelling them, which is what allows a project to be recorded as both compromised in process and value-generating in outcome.

Each quantity attaches to one of the twelve sub-systems, and this is what makes the boundary judgement locatable rather than general. A commitment-control ceiling withheld to force a procurement reform and the same ceiling withheld to extract a factional concession are recorded identically in the ledger; what differs is the stated reason, its timing relative to the decision, and whether the reform materialised.

The method therefore requires three classes of evidence at each control point:

i) ***the transaction record***, which establishes what was authorised, by whom and when;

ii) ***the justification record***, which establishes what public purpose was claimed at the time; and
iii) ***the outcome record***, which establishes what was planned and subsequently delivered.

Where the justification record is absent – the unminuted meeting, the undocumented concession – the method does not infer corruption from the silence, since Section 3.3 explains why legitimate manoeuvring systematically produces such gaps. It records the absence as a distinct finding and shifts weight onto the outcome-sensitive public-value dimension.

The sequence runs in four steps:

First, locate the decision in a sub-system and identify the control point at which discretion was exercised.

Second, establish the counterfactual: what a defensible decision at that control point would have cost and delivered, drawn from comparator transactions rather than from an idealised benchmark, since the relevant comparison is with what was actually available to the decision-maker.

Third, estimate the five quantities against that counterfactual, recording confidence separately for each rather than aggregating to a single figure.

Fourth, place the case on the two analytical dimensions: the deontic/means-based dimension from the justification record and the means employed, and the outcome-sensitive public-value dimension from realised public value against the counterfactual.

A boundary finding requires adverse movement on both, with the strength required on one falling as the evidence on the other rises.

Ireland's National Children's Hospital, worked through in Attachment B, shows what the output looks like on a case where no corruption has been established. All three records exist. The transaction record is provided by the two-stage procurement and a documented variation history carrying the cost from the approved estimate to a figure several multiples higher (Breslin, 2019; PwC, 2019). The justification record is contemporaneous, including external review of the governance failures (PwC, 2019). The outcome record is still open: as of 2026 the hospital has not opened (Gunning, 2026) and no completion date has been confirmed. Scored on the five quantities, cost inflatio n is large and measurable, institutional damage is real but bounded, direct extraction is unproven and not alleged, and realised public value is prospective. The outcome-sensitive/public-value position is mixed rather than adverse, and the deontic/means-based position is weak, so the boundary judgement is neither corruption nor a clean bill of health but a scored position identifying a specific, testable defect in the guaranteed maximum price and the risk allocation that followed from it.

Stuttgart 21 and Berlin Brandenburg Airport are structurally similar. The case also shows why the method must be able to return negative findings: it is falsifiable at the level of the individual quantity, and where the justification record is contemporaneous, the counterfactual shows no unexplained inflation and no exemption precedent was created, it returns a positive finding that the conduct was manoeuvring or ordinary administration rather than abuse. A framework that could not return that result would be an accusation instrument rather than a measurement one.

The method's principal constraint is data availability. The transaction record is usually obtainable in systems with functioning financial management information systems, which are now commonplace. The outcome record is patchy, since ex post evaluation is the least funded stage of project cycles. The justification record is the scarcest of the three, which is the practical argument for the political manoeuvring registers proposed above. The Children's Hospital is tractable precisely because all three records exist. Where they do not, the method yields a boundary question rather than a boundary judgement. This is a more honest output than a corruption estimate generated from transaction data alone.

The purpose is therefore to make corruption measurement operational by locating mechanisms, incentives and control points, and by producing a scored, contestable position at each rather than relying on binary labels.

The examples used in this paper are illustrative and typological, and are not offered as proof that compromised means caused public-interest outcomes; Attachment E sets out the limits of the evidence base. Their purpose is to stress-test the boundary argument across different types of public power: grand political manoeuvres, coercive use of audit and commitment controls, weaponised anti-corruption powers, megaprojects and PPPs. The cases are therefore used for mechanism-tracing and conceptual clarification: they reveal how public value, private gain, coercive execution and institutional damage can coexist within the same decision space.

3.3 Theoretical Contribution: The Mutual Vulnerability Trap

3.3.1 Mutual Vulnerability Predictions

The mutual vulnerability trap predicts a corruption equilibrium caused by adjacency and reframability fears. It describes corruption as a system of mutual dependence in which actors become exposed not only by their own conduct, but by their proximity to the conduct of others and the reframability of their own conduct. In cabinet, parliament, procurement markets, political parties and senior bureaucracies, the same networks that make governing possible may also generate shared vulnerability. Individuals may avoid opening corruption questions because investigation can threaten allies, destabilise coalitions, expose past compromises, or create precedents that can later be weaponised against the innocent as well as the guilty.

The ethical boundary problem also helps to explain why corruption is unusually sensitive inside government. The trap extends principal-agent, collective-action, preference falsification and systemic-corruption theories which argue that corruption persists as an equilibrium sustained by expectations, elite incentives, weak normative constraints, false narratives, and the absence of credible non-corrupt principals (Klitgaard, 1988; Kuran, 1995; Mungiu-Pippidi, 2013; Peiffer and Marquette, 2015; Persson et al., 2013; Rothstein and Varraich, 2017).

3.3.2 Mutual Vulnerability Vs Collective Action and Preference Falsification

The trap sits closest to two established literatures: collective action and preference falsification. Collective-action accounts explain why corruption persists even where almost no one would defend it: when corrupt behaviour is expected to be widespread, unilateral opposition is costly and even futile, so the rational individual complies with a norm nobody endorses (Mungiu-Pippidi, 2013; Persson et al., 2013). Preference-falsification accounts explain the accompanying silence: where the private cost of public dissent is high, actors publicly misrepresent what they privately believe, and the resulting public consensus appears far more solid than the underlying distribution of private views (Kuran, 1995). Taken together, the two do much of the explanatory work for the mutual vulnerability trap. But they account only for the equilibrium, in that no one defects first, and for its apparent legitimacy, in that no one can say it aloud. Colloquially, no one wants to rock the boat.

What collective-action and preference-falsification accounts do not explain is the direction in which risk runs. In both theories the individual's exposure derives from their own conduct or their own concealed preference: the actor who defects in the collective action theory bears the cost of defection even if innocent, and the actor who speaks in the preference falsification theory bears the cost of speaking.

The mutual vulnerability trap adds a reciprocal term with two sources: adjacency and reframability. Under conditions of shared institutional exposure, an actor's risk is a function not only of what they themselves did, but of what those adjacent to them did. These are the coalition partners, predecessors in the same portfolio ministry, officials who signed the same approvals, and auditors who cleared the same accounts. Opening a corruption question is therefore not simply a decision to bear a personal cost; ***it is a decision to redistribute risk across a network*** whose members are exposed to one another asymmetrically and, often, unknowably.

The intuition is that of "pulling on a thread": a single disclosure risks unravelling a fabric of relations far wider than the conduct that prompted it, and neither the extent of the unravelling nor its distribution across actors can be known in advance. The classical image is "***Pandora's jar"***, and it captures a further asymmetry: the ills released were already inside, so opening the jar reveals rather than creates them, yet blame attaches to the one who opened it (Hesiod, 2006). The costs of disclosure therefore fall disproportionately on the discloser rather than on those whose conduct is disclosed.

Adjacency is only half of the mechanism – the second half follows from where competent political action takes place: Reframability. Because legitimate manoeuvring operates at the boundary, using discretion, bargaining, coercive statecraft and selective disclosure in pursuit of public purposes, its outward signature is often indistinguishable from that of abuse. The same pressure applied to a reluctant coalition partner, the same accelerated approval, the same unminuted meeting may be either the ordinary craft of government or the concealment of corruption, which turns on intent and public purpose rather than on the observable form of the act. Secrecy compounds the difficulty, because much successful manoeuvring depends on it. Coalition bargaining, market-sensitive fiscal decisions, negotiations over appointments and the retreat from an untenable position all require that some deliberation go unrecorded until the outcome is settled. Disclosed too early, the manoeuvre simply fails and can fail with huge cost.

Legitimate practice therefore generates the evidence gaps, the absent minute, the undocumented concession, the decision whose real reasoning was never committed to paper, that later supply the strongest indicator of concealment. The honest manoeuvrer cannot counter that inference without revealing what the manoeuvre required be kept quiet, and frequently cannot reconstruct it after the fact at all[4]. An actor who has manoeuvred effectively and stayed on the legitimate side of the line therefore carries a distinct exposure: not that their conduct was corrupt, but that ***it can be reframed as corrupt*** once a file is opened, a definition is applied loosely, or an inquiry requires an example. On this paper's own definitions this is ***exposure without wrongdoing***, a risk of false attribution rather than of detection.

This reframing risk compounds the reciprocal term. Those most exposed to being recast as corrupt are, perversely, those who have used power most actively for public ends, since they carry the largest stock of boundary-adjacent decisions on the record. Their interest in not opening corruption questions is as strong as that of the genuinely culpable, though its source is entirely different — and they share it with everyone adjacent to them.

[4] Unless the strategic manoeuvre was documented in secret also, which is a key reform option proposed in this paper.

Silence is therefore sustained by two distinct fears, exposure by association and exposure by reframing, which is why the trap can hold even where actual corruption is rare. It also sets a standard: a boundary-sensitive instrument earns its authority only if it separates legitimate manoeuvring from abuse reliably enough that honest actors no longer need the boundary to remain unexamined.

This suggests where the remedy lies. If exposure by reframing arises because legitimate manoeuvring cannot be documented at the time without destroying its effect, the instrument that dissolves it is contemporaneous but confidential documentation: the political manoeuvring registers proposed above, held in secret and released only to an authorised forum. Such a register would not make manoeuvring transparent at the moment of action, which would defeat its purpose, but would preserve the evidence of intent and public purpose on which a later boundary judgement depends. Its significance is therefore insurance rather than disclosure***: it empowers the honest actor via a defence against retrospective reframing***, and so removes their interest in keeping the boundary unexamined — the interest that currently aligns them with those who have something to conceal. What is key is that registers are lodged before the outcome is known, immutable thereafter; it is a record, not an alibi. Hence, reform cannot depend on any actor moving first. The trap is escaped only when boundary-sensitive measurement is routine, pre-committed and embedded inside the budget cycle.

Three consequences follow that neither collective action nor preference falsification predicts on its own. First, the innocent may be constrained as tightly as the culpable, because ***proximity and reframability***, rather than conduct, determine exposure: a minister with nothing personally to conceal may still have strong reason not to open a file that would implicate the coalition on which their programme depends. Second, silence becomes jointly produced rather than individually chosen. Because each actor's discretion protects others as well as themselves, it is owed rather than merely preferred: an implicit obligation carrying its own moral weight and its own sanctions for breach, which is ***what gives the blame borne by a discloser its force*** within the group. Third, the ***trap tightens over time*** in a way that a preference falsification cascade does not. Every additional shared decision, approval or appointment thickens the web of reciprocal exposure, so the cost of the first disclosure increases with the age and success of a governing coalition, rather than falling in the case of preference falsification as private objections quietly accumulate against it.

This is why the sensitivity of corruption in government is structural rather than purely moral. Policymakers may dislike corruption and still avoid confronting it directly. The problem is not simply that leaders fear the truth; it is that naming the truth can dismantle a system of bargains, dependencies and coded understandings on which collective political action depends.

The insight is compatible with work on limited-access orders, elite bargains, institutional path dependence and preference falsification (Kuran, 1997; North et al., 2009; Reyerson, 2006). It also sharpens one part of that literature. North and colleagues make a rule of law that reaches elites themselves the first doorstep condition for movement towards an open-access order, and the trap explains why elites resist that condition even when they personally have nothing to conceal: under adjacency and reframability, enforcement that applies to everyone is not a protection but an unpredictable risk. The honest actor therefore has as much reason to block the first doorstep condition as the culpable one, which may help explain why so few limited-access orders ever cross it. Attachment D develops the comparison. Anti-corruption therefore becomes difficult not only because corrupt actors resist reform, but because reform threatens to destabilise the wider field of actors who depend on ambiguity to govern, bargain, survive and avoid selective prosecution.

4. Illustrative Evidence – The Empirical Bridge

The evidence assembled for this paper spans three settings, each testing a different part of the boundary argument. Grand political manoeuvres ask whether compromised means can be attached to major public-interest outcomes. Megaprojects ask how to measure a decision that is corrupt in process yet value-generating in legacy. The weaponisation of safeguards asks what happens when the instruments built to restrain corruption become the instruments of it. The first two are summarised here and set out in full in Attachments A and B; the third is developed in this section, because it is the case in which the boundary is least readable from conduct alone.

4.1 Grand Political Manoeuvres

Transformative public-interest outcomes have often been secured through morally mixed political work. The passage of the United States Thirteenth Amendment, the Tennessee ratification of the Nineteenth, and the Australian Federation referendums are each remembered through an elevated outcome: the abolition of slavery, the enfranchisement of women, the creation of a federal Commonwealth. Each was also carried through by patronage, inducement, party pressure, legislative tactics and the mobilisation of public finance instruments. The point is not that questionable methods were redeemed by their results, nor that classical philosophy supplies a ready-made consequentialist defence. It is that a framework classifying such conduct only as corruption, or only as legitimate manoeuvring, misdescribes it in both directions. A purely hard-boundary test condemns compromised means regardless of outcome; a purely outcome-based test excuses too much once benefit is shown. The boundary-sensitive position is more demanding than either: identify the mechanism, locate it in the relevant public finance system, estimate the private gain and the public cost, test the credibility of the public-interest claim, and ask whether the outcome could plausibly have been reached by cleaner means. Attachment A sets out twenty-four such cases and eighteen cases of coercive public finance powers.

4.2 Megaprojects and Public Value

Megaprojects concentrate power, money, discretion and public symbolism in a single decision space, which makes them both unusually corruption-prone and unusually hard to measure. A project may be selected through patronage, inflated through kickbacks, justified by exaggerated forecasts and delivered under coercive land or labour conditions, and still generate employment, connectivity, industrial capability or long-run fiscal return. The measurement error to avoid is treating the corruption component as though it fully explained the project's long-run social value. Boundary-sensitive analysis therefore separates five quantities — direct extraction, cost inflation, benefit shortfall, institutional damage and realised public value — and asks not only what the project would have cost without corruption, but whether it would have happened at all without the political mechanisms that made it executable. Megaprojects also sharpen the mutual vulnerability argument, since leaders, contractors, financiers and officials frequently share an interest in preserving a favourable project narrative even where the underlying process was distorted. Attachment B develops this argument and sets out thirty-six indicative cases.

The classic example is the Egyptian Pyramids: vast concentration of resources around ruler glorification, coerced or highly constrained labour, opaque allocation decisions, and limited accountability. Yet it still produced organisational capacity, employment, state symbolism and, over millennia, enormous levels of cultural and tourism value.

4.3 Weaponisation of Safeguards

4.3.1 Audit, Commitment Control and Anti-Corruption

The eighteen examples of coercive use in Table 3 below in Attachment A focus on a less familiar but analytically important problem: audit, commitment control and anti-corruption. These critical safeguards are rarely treated as corruption facilitation mechanisms. They are normally placed on the other side of the ledger. Audit is expected to detect misuse, expose irregularity and create accountability. Commitment control is expected to prevent arrears, stop unauthorised spending, ration cash within approved limits and reduce the space in which corruption can occur. And anti-corruption systems are designed to curb corruption. Yet in practice they can be misused to cover up the actions of allied interests and to punish opposing interests. In theory, all three functions are intended to operate as safeguards against corruption. In practice, however, they are also coercive public finance and accountability powers. They can decide when information becomes politically damaging, when expenditure can proceed, when a ministry is starved of authority, when a contractor is paid, and when a reform opponent loses bargaining room.

This is why the weaponisation cases matter. Audit findings are not neutral technical outputs: they can be released, amplified, delayed, targeted or framed in ways that create political leverage. The six audit cases in Table 3

point to a single mechanism — audit turns information into power. Sometimes that power exposes genuine abuse and secures reform; sometimes it disciplines rivals, forces compliance or shapes a narrative. The measurement problem is that the same finding can read as accountability from one angle and as political pressure from another.

The commitment-control cases reveal the same problem through a different mechanism. Ceilings, allotment releases, authorisations and payment gateways are designed to protect budget discipline, but they also determine who can spend, when, and on what conditions. In the six cases in Table 3 that authority is used to push payroll clean-up, procurement reform, IFMIS discipline or capital-project certification — plausible public-interest outcomes secured through a coercive instrument that can halt commitments, delay services, restrict contractors and make political actors bargain for spending authority.

The final six examples of Table 3 extend the logic into the anti-corruption system itself. These are not merely legal or institutional examples; they are Follow-the-Money control points, acting on information, assets, reputations, contracts, appointments and testimony. Each imposes pressure before any final legal finding: investigation unsettles a network, asset disclosure exposes unexplained wealth, plea bargaining reveals procurement cartels, freezing orders prevent dissipation, integrity checks block conflicted awards, public hearings force patronage into view.

Anti-corruption power can therefore be coercive and still deliver a legitimate public-interest function. The issue is not whether coercion is present — it clearly is — but whether it is rule-based, evidence-led, proportionate, reviewable and directed towards a credible public-interest outcome. Such coercion is often necessary, since corruption networks are hidden, coordinated and resistant to ordinary administrative action; without investigative pressure, disclosure demands or temporary restraints, entrenched rent networks can delay reform, conceal evidence, dissipate gains or regroup around new gatekeepers. But necessity does not make coercion virtuous: a power used for a legitimate purpose still carries ethical risk, and pressure is justified only where it reduces corruption risk rather than reallocating it to another political actor.

But the same examples also show why anti-corruption power must also be measured rather than assumed to be virtuous. The FTM framework should therefore treat anti-corruption agencies, asset-declaration systems, debarment regimes, financial-intelligence freezes[5], conflict-of-interest gates and public inquiries as dual-use instruments. They can reveal corruption and protect public value, but they can also damage reputations, freeze resources, exclude firms, shift bargaining power and alter political competition unfairly. A boundary-sensitive measure should ask who selected the target, what evidence threshold was used, what procedural protections existed, whether comparable cases were treated similarly, whether assets or contracts were restrained only as long as necessary, and whether the public-interest outcome was observable after the coercive intervention.

These instruments therefore sit exactly on the boundary between anti-corruption reform, coercive public finance management and corruption-adjacent statecraft.

This creates a difficult measurement task. Treated only as integrity infrastructure, these systems will be assumed benign; treated only as coercive tools, their genuine value as safeguards against leakage will be missed. A boundary-sensitive approach must therefore ask how the instrument was used, not only what it is called: whether audit evidence was credible and consistently applied, whether findings were released under regular procedures or timed for advantage, whether commitment authority was withheld under published rules or used informally to create dependence, whether the control reduced corruption risk or merely shifted it to another actor, and whether less coercive alternatives were available.

Follow-the-Money analysis must therefore treat these systems as active sites of corruption measurement rather than as control remedies alone — as places where information, cash authority, payment timing and investigative powers are converted into leverage that may be reform-enhancing or corrupt. This extends the paper's human-condition argument into the machinery of public finance itself: instruments built to restrain corruption can be used by fallible people for mixed purposes.

4.3.2 Corrupt Use of Coercive Integrity Powers

Country examples in Attachment C show audit, commitment control and anti-corruption powers used coercively to secure public-interest outcomes. The missing counterweight is a parallel set of cases in which the same powers are used corruptly. This matters because these systems are normally designed, taught and assessed as integrity mechanisms, yet in practice they can also become instruments of private extraction, factional protection, retaliation, rent creation and political finance.

A balanced measurement framework therefore needs both sides of the ledger: coercive use for public value and corrupt use for private or factional advantage. Attachment C sets out an initial taxonomy of a further eighteen mechanisms, distinct

[5] Temporary restrictions placed on suspicious funds or accounts after a financial-intelligence unit, bank, regulator or law-enforcement body identifies possible links to corruption, money laundering, terrorist financing, sanctions evasion or other serious offences

from the coercive uses in 0, through which audit, commitment control and anti-corruption systems can be used with corrupt intent.

These eighteen methods are deliberately framed as mechanisms rather than as country claims. The purpose is to identify the corrupt logic that can operate inside audit, commitment-control and anti-corruption systems using the Follow-the-Money frame. The core distinction is intent and beneficiary. In the public-interest cases, coercive control is intended to force reform, reduce arrears, clean payrolls, improve procurement or expose waste. In the corrupt cases, the same powerful control points are used to extract payment, protect allies, punish rivals, distort competition, conceal liability, convert budget authority into political finance, or weaponise anti-corruption itself against opposition MPs and factional competitors inside government.

5. Discussion

5.1 Follow-The-Money: Boundary-Sensitive Measurement

The FTM framework treats public finance systems as the practical infrastructure through which corruption, political manoeuvring and public value are produced. Corruption may occur in budget formulation, fiscal forecasting, parliamentary bargaining, procurement, payroll, commitment control, verification, payment, audit, reporting and enforcement (Laing, 2025a, 2023, 2020b, 2020a, 2019, 2017). Political manoeuvring may use the same channels without being straightforwardly reducible to private gain. ***This is why corruption measurement requires location, method and boundary classification***. The question is not simply whether corruption exists, but where it enters the system, what mechanism it uses, what value it destroys or creates, and whether it entrenches mutual vulnerability.

A boundary-sensitive FTM model would classify cases along five dimensions: the presence of private extraction; the use of coercive or deceptive public power; the credibility of the public-interest claim; the net fiscal and social value generated; and the effect on institutional vulnerability. These dimensions allow corruption measurement to move beyond binary classification without falling into moral relativism. A case may be legally corrupt, politically strategic, fiscally wasteful and institutionally damaging. Another may be ethically troubling, legally ambiguous, fiscally costly and socially transformative. The point is not to excuse the latter, but to measure it accurately.

5.2 Implications for Corruption Measurement and Reform

5.2.1 Why Measure Corruption?

Why measure corruption at all? Not to describe, condemn, rank or expose after the fact, but to reduce corruption and the fiscal, institutional and social losses that accompany it.

Measurement is useful only when it helps governments identify where losses occur, how they are produced, who bears the cost, and which reforms can realistically reduce them — a reform instrument rather than an external judgement.

This is where a measurement framework earns its place alongside the conceptual accounts discussed at Section 3.1. Those accounts establish what corruption is and why it wrongs the institutions in which it occurs, and the argument here accepts them. What they do not yet provide is a route from diagnosis to remedy: a means of identifying where a mandate was departed from, what it cost, and which control point would have caught it. A justificatory account of corruption tells a finance ministry what to look for; it does not tell it where to look, or what to change once found. Boundary-sensitive measurement is offered as that operational layer, and the reform proposals below are its point.

What that operational layer requires is set out in the three arguments that follow. The first concerns what measurement must be tied to if it is to have reform value at all, which is the mechanism of loss rather than the aggregate total. The second concerns where measurement enters government, and argues that the annual budget process is the venue in which boundary judgements are already made, at scale and in advance of the spending they authorise. The third concerns what stops reform even where the measurement is sound, namely the mutual vulnerability that makes disclosure personally costly for those best placed to disclose. Taken together they describe the conditions under which a corruption estimate becomes an instrument of reduction rather than a further indicator.

First, measurement must be tied to corruption-reduction. Cost estimates have little reform value as abstract totals or reputational indicators. They become useful when they identify specific mechanisms of loss — procurement manipulation, inflated contracts, payroll leakage, weak commitment controls, delayed payments, legislative concessions, weaponised audit, corrupt statistics, biased forecasts or project renegotiations — and connect those mechanisms to reforms that release resources for higher priorities.

Second, the budget process is the key venue for turning corruption measurement into reform. The annual budget process is where technical evidence and political choice meet: ministries make resource claims, central agencies test them, ministers negotiate priorities, and governments decide which trade-offs are acceptable. This makes the budget process one of the most promising anti-corruption arenas. FTM-based corruption-cost estimates, FTM risk scoring, fiscal intelligence systems, fiscal-space analysis, inefficiency disclosures, payroll analytics, commitment controls, aged-invoice analysis, audit follow-up and parameter-based forward estimates can all be used to reveal where public money is being lost and where reform and policy could create fiscal space. Corruption measurement in fiscal space analysis domain (Laing, 2025a) is a particularly encouraging area.

Two qualifications attach to that choice of venue. The budget is not the only site where ethical boundaries are drawn. Policing, regulation, political finance and prosecution each adjudicate the same distinction, and each continues to operate alongside the budget contest. The budget is preferred here because it is the most tractable for boundary-sensitive measurement: decisions are recorded, amounts quantifiable, control points already mapped. Moreover, courts act ex post and case by case, while the budget is ex ante and is an annual cycle. It has also received less attention than the enforcement and transparency venues. Nor does boundary-sensitive measurement have to be built from nothing — commitment controls, audit follow-up, aged-invoice analysis, fiscal-space assessment and inefficiency disclosure all rest on implicit judgements about whether a use of budget authority served a public purpose. What they lack is an explicit account of where the boundary lies and how it is to be judged. The contribution offered here is a refinement of mechanisms already in use rather than their replacement.

Other reforms could also flow from this process, including a distinction between first-degree corruption offences, where corrupt intent must be proven, and second-degree offences, where sufficient public harm and private financial gain are established without proof of intent. This logic reflects work treating corruption as systemic harm not always captured by individual intent, though any no-intent offence would need careful limits grounded in culpability and proportionality (Peters, 2024; Simmler, 2020). That distinction is compatible with Rose-Ackerman's warning that corruption is a contested boundary concept and that ambiguous cases require institutional redesign, not only moral denunciation or criminal enforcement (Rose-Ackerman, 2018).

Third, reform must address the mutual vulnerability trap. Better measurement will not reduce corruption if political actors, officials and delivery partners experience disclosure as personal exposure, selective prosecution or coalition destabilisation. Budget-based reform works only where the structural vulnerability created by corruption-adjacent politics is genuinely understood.

Measures to reduce this vulnerability are therefore essential. Examples include safer disclosure pathways, system-level loss analysis, fiscal-space framing, protection of legitimate political bargaining, corruption-integrated fiscal-inefficiency taxonomy used for costing budget savings, and institutional processes that separate reform from personalised blame.

Some measures bear directly on anti-corruption agencies, making them a source of fiscal space through inefficiency and corruption-risk analytics. That feeds the budget process with data for remedial action such as defunding high-risk programmes, and makes the budget a forum for assessing trade-offs and boundary cases on quasi-forensic-quality evidence. Their design needs further research, but the core point is clear: corruption measurement must be embedded in a process that makes it politically and technically possible to act on what is measured.

5.2.2 The Budget as a Fierce Political Contest

As set out in Section 1, the budget operates as a recurring political contest over scarcity, priorities and control rather than as a technical allocation device (Rubin, 2019; Wildavsky, 1964). Read this way, it clarifies the three-player structure of the problem, understood as positions in that contest rather than types of conduct: political leaders, officials/control institutions, and private or factional beneficiaries can become mutually dependent within the same politico-fiscal bargain, especially where access to rents and privileges stabilises elite bargains (GAP, 2014; North et al., 2009, 2006).

Budget contests are struggles over scarce public resources in which power is used in three modes set out in Section 2.2 — technocratic administration, political manoeuvring and corrupt extraction — each subject to mutual vulnerability incentives, and the second and third being the pair the boundary has to separate.

The trap emerges when these three players become structurally dependent inside the same fiscal and political bargain, so that corruption risk arises not from one actor defecting from formal rules but from each actor's core interests being tied to the others' continued cooperation: political leaders on private actors for campaign finance, coalition maintenance and delivery capacity; private actors on officials for procedural access, regulatory leniency and privileged contracting; and officials on political patrons for protection, advancement and insulation from audit consequences. Once these dependencies form, each actor becomes vulnerable to the others' capabilities to withhold cooperation, expose wrongdoing, or destabilise the fiscal bargain. This mutual vulnerability produces a self-reinforcing ambiguity equilibrium across the three modes of power use set out in Section 2.2: technocratic administration is crowded out, political manoeuvring becomes risk-averse and transactional, and corrupt extraction becomes entrenched because no actor can trigger accountability without endangering themselves.

This ambiguity equilibrium is what generates the collective-action problem. Because every actor is simultaneously exposed and protected by the same web of vulnerabilities, none can move first: the costs of unilateral action are high, the benefits uncertain, and the risks shared. Everyone recognises the damage, but no one can act without triggering retaliation, loss of protection or political collapse, which is what turns the budget into the front-line arena where these interdependencies are negotiated and fiercely contested.

Budget contests are therefore not merely technical exercises or political negotiations but arenas where expertise, power and private interest collide, and where mutual-vulnerability traps lock institutions into patterns that sustain inefficiency, opacity and long-term fiscal damage. The challenge is not only to prevent individual corruption but to break the interdependencies that make the corruption equilibrium collectively safer than reform.

5.3 Limitations and Further Research

The framework advanced here is conceptual, and a number of limitations qualify its claims. Eight are set out in Attachment E. Three bear directly on the argument made above and are noted here. The framework is itself open to weaponisation, since a boundary-sensitive vocabulary lends the authority of measurement to accusations that an opponent has crossed the boundary; the paper offers a higher evidentiary threshold, confidential political manoeuvring registers and the culpability limits of the second-degree offence as partial answers. The evidence presented is illustrative rather than systematic, establishing that boundary-sensitive measurement is conceptually coherent and practically specifiable but not that it yields reliable estimates in application. And the mutual vulnerability trap is not yet sharply falsifiable, since silence is equally consistent with risk-aversion, resource constraints or indifference; converting it into a testable proposition requires observable implications this paper has not specified.

6. Conclusion

The paper's core claim is that measuring corruption well requires judging the ethical boundaries of power. The classical contrast between Socrates, Plato and Aristotle shows why this boundary is difficult, but it is not offered as a claim that they held fixed modern positions on corruption, ambiguity or consequences. Socrates expresses the force of a strict prohibition on injustice. Plato raises the problem of civic deception and political necessity. Aristotle adds practical judgement, circumstance and constitutional purpose, without thereby becoming a simple consequentialist. Read together, they show that the grey zone between wrongful means and public purposes is not a new problem but one that has accompanied political ethics for thousands of years.

This paper does not use that ambiguity to excuse corruption - rather, it argues that corruption measurement must confront it directly. The argument also depends on defining corruption's counterpart, political manoeuvring, on Laing's formulation (Laing, 2025a). To measure corruption well is therefore to distinguish private extraction from public-interest manoeuvring, strategic corruption from legitimate political bargaining, and value-generating compromise from coercive abuse. That ethical judgement is unavoidable, and it becomes especially important when measurement is used not simply to rank, name and shame, but for corruption-reduction through practical reform.

The paper's pragmatic implication is that corruption should be measured so that it can be reduced. Rankings, reputational judgements and after-the-fact scandals have their place, but have limited impact on reducing corruption. Measurement becomes useful when it identifies where fiscal losses occur, how political and technical mechanisms produce them, and which reforms can realistically reduce those losses. This is why the budget process matters. Budgets are the frontline contest where political priorities, technical evidence, fiscal constraints and distributional trade-offs are considered together. A boundary-sensitive FTM approach can therefore turn corruption measurement into a reform and fiscal-space instrument by locating corruption and political manoeuvring within the budget cycle's control points.

The paper establishes three conceptual and practical claims: i) corruption measurement should define the ***ethical boundary*** between public-interest manoeuvring and private-interest abuse; ii) it should account for the ***mutual vulnerability*** that keeps that boundary ambiguous; and iii) it should locate the ***venue*** for corruption reduction inside the routine machinery of budgeting[6], where incentives, money and accountability intersect. These three elements create a conceptual framework for measurement that focuses on corruption-reduction (see Table 1 below).

Table 1. Conceptual Framework: Claims, Measurement and Reforms

Element	Claim	Measurement	Reforms
1. The Boundary	Corruption measurement requires a theory of power's ethical boundary and the fallible humans who exercise it, and definitions of what corruption is and is not.	Classify conduct by private extraction, coercive or deceptive power, public-interest credibility, net public value and institutional vulnerability.	Offence design and disclosure: political manoeuvring registers, anti-corruption and inefficiency budget statements, first- and second-degree corruption offences.
2. The Trap	The trap explains corruption persistence through adjacency and reframability rather than own conduct, constraining the innocent	Measure shared exposure, dependence and coded fiscal language as signs of the equilibrium, not only individual breach.	Safer disclosure pathways, system-level loss analysis and processes that separate reform from personalised blame.
3. The Venue	Corruption-reduction measurement is most operational inside the budget process, while ethics, courts and legal avenues remain active. Budget ex-ante on a routine cycle, Courts Ex-post and case by case.	Locate losses, mechanisms and control points across formulation, procurement, payroll, commitments, audit, forecasting, PPPs and megaprojects.	Annual budget cycle: FTM cost and risk scoring, inefficiency disclosures, aged-invoice and payroll analytics, audit follow-up and fiscal-space analysis. Withdrawing funding from high-risk activities on the strength of indicative rather than forensic evidence.

The examples developed in the paper reinforce this conclusion. Examples of twenty-four grand political manoeuvres reveal that public interest outcomes have often been pursued through morally questionable tactics. The eighteen coercive uses of audit, commitment-control and anti-corruption powers reveal that the instruments to safeguard systems have the power to become the disease rather than the cure. The thirty-six megaproject cases, together with the discussion of PPPs, show that public value, private extraction, fiscal illusion, risk shifting, procurement manipulation and political ambition can coexist inside the same project or contract. These cases do not excuse corruption. They demonstrate why simple binary measurement is inadequate and why anti-corruption reform must separate direct extraction, efficiency loss, institutional

[6] Alongside traditional means such as courts, oversight agencies and the media.

damage and realised public value. Moreover, corruption-adjacent cases should be assessed through a boundary matrix rather than measured via a binary label.

Finally, the paper has argued that anti-corruption reform will not succeed unless it addresses the mutual vulnerability trap. Corruption is difficult to name inside government, not only because corrupt actors resist exposure, but because many actors may fear that disclosure will destabilise coalitions, criminalise legitimate bargaining, expose ambiguous past conduct or weaponise accountability. The budget process offers a possible way through this problem because it can reframe corruption and related inefficiencies as recoverable fiscal space rather than only as personal blame. But this will require institutional measures that reduce shared vulnerability, protect legitimate political choice, improve information flows and make it politically safe to act on what is measured. Those measures remain the subject of further research, but the core claim of this paper is clear: measuring corruption requires judging the ethical boundaries of power, and corruption-reduction requires embedding that judgement inside budget institutions capable of managing both political and technical trade-offs.

Attachments

Attachment A: Grand Political Manoeuvres and Coercive Public Finance Powers

A.1 The Empirical Bridge from Classics to Corruption Measurement

Examples of grand political manoeuvres and coercive uses of corruption and public finance powers provide an empirical bridge between the classical ethical debate and contemporary corruption measurement. Forty-two examples are provided here (see 0 and Table 3 below). They include cases where morally questionable tactics – patronage, inducements, secret concessions, immunity assurances, coercive audit findings, conditional commitment releases or manipulated parliamentary procedures – were associated with major public-interest outcomes such as abolition, suffrage, franchise expansion, peace settlements, land reform, industrialisation, procurement reform, payroll clean-up or fiscal discipline.

The examples are not presented to romanticise corruption. They show why the corruption boundary is politically difficult: some actions that appear corrupt, coercive or manipulative may also be embedded in state-building, democratic expansion or institutional reform.

The examples are grouped into 24 grand political manoeuvres and 18 coercive uses of audit, commitment-control and anti-corruption powers to secure public-interest outcomes. The next section then develops an initial taxonomy of how those same audit, commitment-control and anti-corruption powers can be abused, showing why these instruments must be measured both as safeguards and as potential sites of corruption-adjacent power.

The grand political manoeuvre cases are grouped into three indicative families. The first are ***emancipatory and constitutional manoeuvres***, such as abolition, suffrage, Catholic emancipation, franchise reform, federation and peace settlements. These cases test the hard-boundary side of the problem because they ask whether morally tainted inducements can be tolerated when the public outcome is a major expansion of rights or social order. The second are ***developmental and state-building manoeuvres***, such as land reform, industrial policy, major infrastructure and agricultural modernisation. These cases connect directly to the corrupt megaproject problem because they ask whether compromised execution can nevertheless create enduring public value. These two are presented at Table 2 and categorised as “Grand Political Manoeuvres”. The third family, presented at Table 3, are ***coercive public finance reforms***, where audit findings, procurement controls, commitment ceilings or budget-release conditions are used strategically to create leverage and force compliance. These cases show that public finance systems are not neutral administrative machinery; they can operate as instruments of political discipline, reform pressure and statecraft, but also have significant coercive powers that can be misused and abused.

Table 2. Grand Political Manoeuvres and Coercive Use of Power

No.	Case	Public-interest outcome	Country / polity	Year	Morally questionable tactic / mechanism	Follow-the-Money component	Source
Emancipatory and Constitutional Manoeuvres							
1	**13th Amendment**	**Abolition of slavery**	USA	1865	Patronage jobs; inducements	Personnel; Budget; Parliamentary Procedure	(Burlingame, 2009; Congress, 1865; Foner, 2011; Goodwin, 2006; Oakes, 2013; Trefousse, 1997)
2	**19th Amendment**	**Women's suffrage**	USA	1920	Bribery; patronage	Personnel; Parliamentary Procedure	(Keyssar, 2009; National Constitution Center, 2023; Weiss, 2018)
3	**Anglo-Irish Treaty**	**Irish Free State**	Ireland	1921 – 1922	Pressure; inducements	Personnel; Parliamentary Procedure	(Coogan, 2002; Townshend, 2013)
4	**Good Friday Agreement**	**Peace settlement**	Ireland	1998	Secret concessions	Legal/ Immunity; Accountability	(Mallie and McKittrick, 1996; Mitchell, 2000)
5	**1832 Reform Act**	**Franchise expansion**	England	1832	Patronage; inducements	Personnel; Parliamentary Procedure	(Cannon, 1973; Evans, 1983)
6	**Abolition of Slave Trade**	**End of slave trade**	England	1807	Bribery; concessions	Budget; Parliamentary Procedure	(Brown, 2006; Hochschild, 2005)
7	**Catholic Emancipation**	**Rights for Catholics**	England	1829	Patronage; deals	Personnel; Parliamentary Procedure	(Bartlett, 1992; Machin, 1964)
8	**Federation Referendum**	**Commonwealth creation**	Australia	1898 – 1900	Inducements; patronage	Budget; Parliamentary Procedure	(Bennett, 1973; Irving, 1999)
9	**Native Title Act**	**Indigenous land rights**	Australia	1993	Deals; inducements	Parliamentary Procedure; Legal/ Immunity	(Bartlett, 1993; Brennan, 1992)
10	**End of Apartheid**	**Peaceful transition**	South Africa	1990 – 1994	Patronage; immunity	Personnel; Legal/ Immunity	(Sparks, 1996; Waldmeir, 1998)
11	**Pollsmoor Negotiations**	**Negotiation foundation**	South Africa	1985 – 1990	Immunity assurances	Legal/ Immunity; Accountability	Sparks, 1996; Waldmeir, 1998)
12	**Sunset Clauses**	**Peaceful transition**	South Africa	1993 – 1994	Job guarantees	Personnel; Legal/ Immunity	(Slovo, 1992; Waldmeir, 1998)
Developmental and State-Building Manoeuvres							
13	**Anti-Trust Reforms**	**Breakup of abusive monopolies**	USA	1900 – 1914	Patronage; spending deals	Budget; Accountability	(Kolko, 1963; Skowronek, 1982)
14	**New Deal**	**Economic recovery**	USA	1933 – 1938	Patronage networks; contracts	Budget; Procurement; Personnel	(Badger, 1989; Katznelson, 2013)
15	**Local Government Reform**	**Housing and services**	Ireland	1960 – 1980	Clientelist funding	Budget; Contract Management	(Chubb, 1992; Lee, 1989)

No.	Case	Public-interest outcome	Country / polity	Year	Morally questionable tactic / mechanism	Follow-the-Money component	Source
16	**1870 Education Act**	**Compulsory education**	England	1870	Funding promises	Budget; Accountability	(Lawson and Silver, 2013; Simon, 1960)
17	**Medicare Legislation**	**Universal public health insurance**	Australia	1984	Party discipline; fiscal bargaining; legislative pressure	Budget; Parliamentary Procedure; Social Policy	(Boxall and Gillespie, 2013; Gardner, 1997)
18	**Zamindari Abolition**	**Land reform**	India	1950 – 1956	Bribes; kickbacks	Legal/ Immunity; Accountability	(Appu, 1996; Banerjee and Iyer, 2005)
19	**Green Revolution**	**Agricultural modernisation**	India	1965 – 1975	Illicit payments	Procurement; Verification and Payment	(Byres, 1972; Frankel, 1971)
20	**Anti-Mafia Legislation**	**Reduced Mafia influence**	Italy	1982	Deals with clans; patronage	Legal/ Immunity; Parliamentary Procedure	(Dickie, 2004; Schneider and Schneider, 2003)
21	**Historic Compromise**	**Social stability**	Italy	1976 – 1979	Patronage appointments	Personnel; Parliamentary Procedure	(Ginsborg, 2003; Sassoon, 2014, 1995)
22	**Post-War Land Reform**	**Redistribution**	Japan	1947 – 1950	Bribery; backchannels	Personnel; Accountability	(Dore, 1959; Kawagoe, 1999)
23	**Industrial Policy**	**Industrialisation**	South Korea	1962 – 1979	Insider deals; loans	Budget; Procurement; Contract Management	(Amsden, 1989; Woo-Cumings, 1999)
24	**Plano Real**	**End of hyperinflation**	Brazil	1994	Illicit payments	Budget; Parliamentary Procedure	(Baer, 2008; Franco, 1996)

Table 3. Coercive Use of Audit, Commitment Control and Anti-Corruption Powers

No.	Case	Public-interest outcome	Country / polity	Year	Morally questionable tactic / mechanism	FTM component	Source
				Audit Powers			
1	**Allied Audit Pressure**	Fiscal discipline	Germany	1950s	Coercive audit findings	Audit	(Barkai, 1989; Dyson, 2024)
2	**GAO Pentagon Pressure**	Procurement reform	USA	1983–1985	Audit exposure	Audit	(Light, 1993); GAO
3	**NAO NHS Reforms**	NHS efficiency	England	1990–1995	Audit findings used coercively	Audit	(Hood, 1991); NAO
4	**ANAO Procurement Reform**	Procurement transparency	Australia	2000–2010	Audit findings used coercively	Audit	(Wanna et al., 2000); ANAO
5	**Kenya Procurement Reform**	Modern procurement law	Kenya	2003–2005	Publicised audit irregularities	Audit	(Kanyinga, 2006; Wrong, 2010)
6	**COA Pork-Barrel Exposés**	Abolition of pork barrel	Philippines	2010–2014	Strategic audit releases	Audit	(Hutchcroft, 2012); COA

No.	Case	Public-interest outcome	Country / polity	Year	Morally questionable tactic / mechanism	FTM component	Source
Commitment Control Powers							
7	**Mexico Civil-Service Reform**	Reduced ghost workers	Mexico	2000s	Commitment release tied to HR reform	Commitment	(OECD, 2011); World Bank
8	**EU Conditional Commitments**	Procurement reform	EU	2009–2013	Commitment authorisations withheld	Commitment	(Mungiu-Pippidi, 2015); EC
9	**Uganda IFMIS Rollout**	Reduced arrears	Uganda	2009–2014	Commitment ceilings withheld	Commitment	IMF; World Bank
10	**Philippines LGU Reform**	Transparency and procurement reform	Philippine s	2011–2015	Allotment release tied to compliance	Commitment	DBM; World Bank
11	**Ghana Payroll Reform**	Removal of ghost workers	Ghana	2014–2016	Withheld commitment ceilings	Commitment	IMF; World Bank
12	**Indonesia Certification**	Reduced corruption in capital projects	Indonesia	2015–2019	Commitment authority conditional	Commitment	KPK; World Bank
Anti-Corruption Powers							
13	**ICAC Investigative Pressure**	Cleaner public administration and deterrence of police and public-sector corruption	Hong Kong	1974+	Compulsory investigation powers; arrest pressure; public enforcement visibility	Anti-Corruption; Accountabilit y; Personnel	(Quah, 2011);ICAC;
14	**KPK Conflict-of-Interest and Procurement Integrity Controls**	Prevention of conflicted procurement decisions and reduction of nepotism and political influence in contracting	Indonesia	2000s	Conflict disclosure; integrity checks; compliance clearance; sanction threat	Anti-Corruption; Personnel; Procurement	KPK; World Bank; procurement integrity literature (OECD, 2016)
15	**ANI Asset and Conflict-of-Interest Enforcement**	Disclosure of unexplained wealth and sanctioning of conflicts of interest among public officials	Romania	2007+	Mandatory asset declarations; incompatibility findings; reputational and legal pressure	Anti-Corruption; Reporting; Accountabilit y	ANI; European Commission
16	**Lava Jato Procurement and Corporate-Accountability Pressure**	Exposure of procurement corruption and pressure for corporate compliance and public-contract reform	Brazil	2014+	Plea bargaining; leniency agreements; reputational coercion; contractor exclusion pressure	Anti-Corruption; Procurement; Contract Management	(Baer, 2008; Taylor, 2022) OECD; DOJ; Brazilian case literature
17	**Unexplained Wealth Orders**	Asset preservation and pressure	United Kingdom	2017+	Compelled explanation of assets; interim	Anti-Corruption; Verification	NCA; UK Criminal Finances Act

No.	Case	Public-interest outcome	Country / polity	Year	Morally questionable tactic / mechanism	FTM component	Source
		on politically exposed persons or serious-crime suspects to explain wealth			freezing orders; temporary deprivation of control	and Payment; Accountability	
18	**Zondo Commission Public Integrity Hearings**	Exposure of state capture networks and creation of reform pressure for procurement and accountability systems	South Africa	2018–2022	Compelled testimony; public disclosure; reputational coercion; inquiry pressure	Anti-Corruption; Accountability; Parliamentary Procedure	(Hellman and Kaufmann, 2018; Zondo Commission, 2022); South African government reports

Several patterns emerge on review of the tables. First, many public interest outcomes were achieved through mechanisms located inside public finance systems: budget allocations, procurement contracts, personnel appointments, parliamentary bargaining, audit exposure, legal immunity arrangements and commitment controls. Second, the ethically questionable tactic often performs a political-execution function. It helps assemble a coalition, neutralise opposition, buy time, secure compliance, expose dysfunction or convert diffuse reform interests into concrete political action. Third, the same tactic may be interpreted differently over time. Patronage that looks corrupt in the moment may later be narrated as the price of reform; coercive audit exposure may be seen either as principled accountability or as selective political pressure; conditional fiscal controls may be defended as technocratic reform but experienced as coercive power.

For measurement, the implication is that corruption-adjacent cases should be assessed through a boundary matrix rather than a binary label. Each case should ask: what public good was claimed or achieved; what morally questionable mechanism was used; which public finance component carried the mechanism; who gained privately; who bore the cost; whether institutional rules were weakened or strengthened; and whether the action increased mutual vulnerability among political actors. This allows the forty-two examples to function as a research dataset for testing the ethical boundary argument. They show that public-good outcomes do not erase corruption risks, but they do explain why political systems often resist simple classification and why anti-corruption reform has to handle morally ambiguous history carefully.

A.2 Three Boundary Cases of Virtue, Weakness and Means

This section examines three of the thirty-six boundary cases involving public virtue, human weakness and compromised means. The 13th Amendment, the 19th Amendment and the Australian Federation referendums are useful not because they prove that corruption is acceptable, but because they expose the uncomfortable human terrain on which major public-interest outcomes are often built. Each case is remembered through a morally elevated public outcome: the abolition of slavery, the extension of the vote to women, and the creation of a federal Commonwealth of Australia. Yet the political work needed to secure those outcomes did not occur in a pure ethical space. It involved pressure, persuasion, patronage, inducement, legislative tactics, coalition management and the mobilisation of public finance instruments. These are precisely the mechanisms that sit near the boundary between corruption, strategic political manoeuvring and public-interest statecraft.

The passage of the US 13th Amendment shows the sharpest version of the dilemma. The outcome was among the most profound public interest outcomes in modern constitutional history: the abolition of slavery in the United States. But the route to passage was politically hard, uncertain and morally mixed. President Lincoln and his allies treated the amendment not only as a matter of justice, but as a wartime and constitutional necessity requiring intense legislative management (Foner, 2011; Oakes, 2013). Contemporary accounts emphasise the closeness of the House vote, Lincoln's active lobbying, the use of party pressure and the role of federal patronage networks in creating the conditions for passage (Burlingame, 2009; Congress, 1865; Goodwin, 2006; Trefousse, 1997). The ethical tension is stark: if patronage jobs and budget inducements helped secure abolition, should measurement classify the conduct only as corruption, only as political manoeuvring, or as a morally compromised mechanism attached to an extraordinary public-interest outcome?

The 19th Amendment presents a similar but distinct boundary problem, and the morally questionable tactics should not be understated. Women's suffrage was not granted by automatic moral progress; it was forced through after decades of agitation, resistance and a final Tennessee ratification battle conducted in an atmosphere of threats, inducements, patronage expectations, partisan pressure, racial fear and allegations of bribery (Keyssar, 2009; National Constitution Center, 2023; Weiss, 2018). The famous tie-breaking vote is often remembered through Harry Burn's letter from his mother. She urged him "*to be a good boy and help Mrs. Catt*[7] *with her 'Rats*[8]*'*"(NCC, 1920). But this moralising memory can distort the political reality. The final vote took place in a chamber surrounded by pressure from party machines, suffrage organisers, anti-suffrage interests, lobbyists, newspapers, business actors and national political operatives

[7] Mrs Catt was suffrage leader Carrie Chapman Catt
[8] "Rats" here refers to ratification of the 19th Amendment.

seeking to bend legislators toward or away from ratification. Some actors appealed to justice and democratic principle; others used fear, loyalty, ambition, reputation, racial anxiety, electoral calculation and the promise or threat of political consequence.

This is precisely why the case matters for corruption measurement: a transformative rights outcome emerged from a process that included morally ambiguous tactics close to the boundary between legitimate persuasion, coercive political manoeuvring and corrupt inducement. The lesson is not that questionable methods were therefore redeemed by women's suffrage, but that emancipatory reform can be carried through by human beings acting under pressure, weakness, ambition and moral compromise as well as by courage and conscience.

The Australian Federation referendums add a further lesson because they show political manoeuvring at the scale of state formation. Federation required separate colonies to surrender part of their autonomy to a new Commonwealth, through a referendum process that followed constitutional conventions and intercolonial bargaining (Bennett, 1973; Quick and Garran, 1901). That required public persuasion, elite bargaining, fiscal argument, regional reassurance and constitutional compromise. It was not a single corrupt transaction, but a long process of inducement, negotiation and political narrative-building. The public-interest outcome was the creation of a national constitutional order; the means included appeals to security, trade, identity, railway and tariff interests, and the accommodation of colony-specific anxieties (Irving, 1999; McMinn, 1979; Williams, 2005). The case is useful because it shows that the boundary question is not confined to obviously corrupt acts. It also arises where political actors use incentives, concessions and strategic framing to make a collective future possible.

These cases therefore support a more realistic theory of the human condition in corruption measurement. Political communities are made up of people with strengths and weaknesses: moral imagination, courage, generosity and public spirit, but also fear, vanity, self-interest, loyalty to faction, susceptibility to pressure and willingness to rationalise compromise. It is possible, and historically plausible, that corrupt or corruption-adjacent means may sometimes help create very large public-interest outcomes. That possibility should not be denied, because denial simply makes measurement naive. But nor should it be treated as a moral pardon, because public value does not erase private extraction, institutional damage or coercive abuse. ***The task is to measure both truths at once: the public value created and the ethical cost of the means used to create it.***

This is why this paper argues for a boundary-sensitive rather than binary treatment. A hard-boundary test would condemn the compromised means regardless of outcome. A purely outcome-based test would risk excusing almost anything that later produces public benefit. The better measurement position is stricter and more useful: identify the questionable mechanism, locate it in the relevant public finance system, estimate the private gain and public cost, test the credibility of the public-interest claim, and assess whether the outcome could plausibly have been achieved through cleaner means. Socrates, Plato and Aristotle are useful here because they keep this tension visible, not because they can be mapped neatly onto modern deontology, dirty-hands reasoning or consequentialism. In this sense, the examples do not weaken the anti-corruption argument. They make it more demanding, because they force measurement to confront the full complexity of public power exercised by imperfect human beings in moments of historical consequence.

Attachment B: Megaprojects, PPPs and Corruption and Public Value Counterfactuals

B.1 Megaprojects as a Test for Ethical Boundaries

Megaprojects provide a demanding test of the ethical boundary argument because they concentrate power, money, discretion and public symbolism in a single policy decision space. They are especially vulnerable to corruption because they combine scale, uniqueness, technical complexity, procurement discretion, long time horizons and political visibility. The project-management and planning literature shows that megaprojects are prone to cost overruns, benefit shortfalls, optimism bias, lock-in and strategic misrepresentation (Flyvbjerg, 2014, 2008; Flyvbjerg et al., 2014, 2005, 2005, 2002; Flyvbjerg and Molloy, 2011). The literature also shows that corrupt project contexts worsen cost, schedule and benefit performance, particularly where public actors are major clients, owners or gatekeepers (Locatelli et al., 2017).

At the same time, megaprojects complicate simple corruption-cost analysis because some compromised projects generate durable public value. A road, dam, port, monument, canal, energy system, railway, airport, Olympic facility or urban redevelopment may be selected through patronage, inflated through kickbacks, justified by exaggerated forecasts and cost-benefit analysis, or delivered under coercive labour and land-acquisition conditions, while still creating employment, connectivity, symbolic capital, industrial capability or long-run fiscal returns and economic growth. The ethical problem is therefore not whether corruption is excusable. It is how to measure a project that is corrupt in process, politically coercive in execution, but value-generating in legacy.

The Pyramids of Ancient Egypt illustrate the analytical problem in stylised form. In any contemporary integrity framework, they would raise deep concerns: vast concentration of resources around ruler glorification, coerced or highly constrained labour, opaque allocation decisions, and limited accountability. Yet the same project produced organisational capacity, employment, state symbolism and, over millennia, enormous levels of cultural and tourism value.

The point is not to treat the Pyramids as a modern corruption case - it is to show why corruption metrics are often static while the consequences of power are dynamic. A project may be ethically indefensible at the moment of decision and still generate massive positive spillovers over time. Conversely, a project may pass procedural integrity tests and still fail economically or socially. The counterfactual is therefore stark: if made to choose, is society better served by a corrupt but competent leadership group that delivers significant social and economic value, or by a clean but incompetent one that fails to deliver … due to failures to secure a sufficient political consensus?

For this reason, corrupt megaproject analysis should separate at least five quantities: direct extraction, cost inflation, benefit shortfall, institutional damage and realised public value. This produces much more demanding counterfactual questions: not only “what would this have cost without corruption?” but also “would this project have happened without the political mechanisms that made it executable?”, “would a cleaner leader have been able to achieve the outcome without any morally questionable actions at all?” and “what public value would have been lost if the project had not occurred?” A corrupt megaproject value analysis therefore sits at the intersection of fiscal cost-benefit analysis and ethical judgement. It treats corruption as a loss, but not always as the only relevant outcome.

This is where the Follow-the-Money framework becomes useful. It can identify where corruption, coercion or political manoeuvring enters the project cycle – project selection, feasibility studies, land acquisition, budgeting, procurement, contract variation, payment, audit or operation – while also allowing a separate assessment of whether the project delivered durable public benefits. The aim is not to create a moral offset in which public value cancels corruption. Rather, it is to avoid a measurement error in which the corruption component is treated as if it fully explains the project’s long-run social value.

The following table provides an indicative set of thirty-six corrupt, corruption-adjacent or ethically compromised megaprojects for further research. The set includes at least one example linked to each G20 country or polity and adds further cases from Ireland, Australia, France, Germany, South Africa and Indonesia. Several entries are not proven corruption cases but references are provided indicating possibility of corruption involvement. Their value at this stage is analytical: they reveal recurring patterns in which public value, elite ambition, procurement manipulation, coercive mobilisation, forecast deception and institutional damage overlap.

The table also strengthens the mutual vulnerability argument in two ways. First, it shows why political systems become defensive around large public projects: the same project may contain evidence of corruption, coercion, national ambition and genuine public value. Second, it explains why actors become mutually vulnerable. Political leaders, contractors, financiers, officials and beneficiaries may all have an interest in preserving a favourable project narrative, even where the underlying process was distorted. Megaprojects are therefore not side cases; they are concentrated sites where corruption measurement, ethical judgement and public finance analysis intersect.

Table 4. Megaproject Corruption–Public Value Counterfactuals

No.	Project [2026 US$ CPI adj. Cost Est]*	Country / Polity	Period	Corruption / Ethical issue	Public value / Legacy	Analytical Use	Source
1	**Egyptian Pyramids** [$7.3b]	Ancient Egypt	c.2600 –2500 BC	Coercive mobilisation; ruler glorification;	State capacity, cultural	Stylised boundary case	(Lehner, 2008; Shaw, 2003)

No.	Project [2026 US$ CPI adj. Cost Est]*	Country / Polity	Period	Corruption / Ethical issue	Public value / Legacy	Analytical Use	Source
				opaque allocation	symbolism, tourism value		
2	**Suez Canal** [$3.7b]	Egypt / France / UK	1859–1869	Forced labour; concession privileges; imperial finance	Global shipping asset	Concessionary public-private power	(Farnie, 1969; Karabell, 2004)
3	**Transcontinental Railroad** [$3.4b]	United States	1860s	Land grants; patronage; Crédit Mobilier scandal	National integration and market expansion	Private extraction and public infrastructure	(Bain, 2000; Brosnan, 2014)
4	**Panama Canal** [$12.5b]	Panama / United States	1904–1914	Imperial coercion; political manipulation; displacement	Global trade route and fiscal value	Coercion plus durable value	(Maurer and Yu, 2010; McCullough, 2001)
5	**Hoover Dam** [$1.1b]	United States	1931–1936	Labour exploitation; environment and Indigenous impacts	Power, irrigation, flood control	State-building with coercive costs	(Hiltzik, 2010; Reisner, 1986)
6	**Snowy Mountains Scheme** [$3.9b]	Australia	1949–1974	Patronage in contracts; migrant labour hardships; national mobilisation	Hydropower, irrigation, state-building and migration legacy	Value-delivering megaproject near ethical boundary	(ANAO, 2026; Hirst, 2002; McHugh, 1995)
7	**Yacyretá Dam** [$60.9b]	Argentina / Paraguay	1970s–1990s	Corruption allegations; cost escalation; displacement	Hydropower and energy security	Classic Latin American "monument to corruption" case	(Sovacool and Cooper, 2013; World Bank, 1996)
8	**Montreal Olympics** [$6.8b]	Canada	1976	Cost overruns; patronage concerns	Urban infrastructure and global visibility	Prestige project with fiscal hangover	(Flyvbjerg et al., 2014; Preuss, 2004)
9	**Narmada Dams** [$7.7b]	India	1980s–2000s	Displacement; consent and compensation failures	Irrigation, water supply, power	Developmental value and coercive costs	(Roy, 1999; *Sardar Sarovar*, 1992)
10	**Lesotho Highlands Water Project** [$4.4b]	Lesotho / South Africa	1980s–2000s	Major bribery prosecutions involving contractors	Water transfer and hydropower	Documented bribery plus public utility	(Czernowalow, 2016; Darroch, 2003)
11	**Italian High-Speed Rail** [$9.0b]	Italy	1990s–2000s	Corrupt project context; inflated costs; weak benefits	Modernised Transport	Core megaproject corruption case	(Flyvbjerg et al., 2014, 2005; Locatelli et al., 2022)
12	**Three Gorges Dam** [$45.3b]	China	1990s–2010s	Forced displacement; environmental damage; governance opacity	Hydropower, flood control, navigation	State capacity versus rights and risk	(Hvistendahl, n.d.; McCully, 2001)

No.	Project [2026 US$ CPI adj. Cost Est]*	Country / Polity	Period	Corruption / Ethical issue	Public value / Legacy	Analytical Use	Source
13	**Bakun Dam** [$5.4b]	Malaysia	1990s–2010s	Patronage allegations; displacement; cost escalation	Hydropower and industrial energy	Patronage-development boundary	(Gomez, 2005; Sovacool and Cooper, 2013)
14	**Kuala Lumpur International Airport** [$8.2b]	Malaysia	1990s	Patronage and cost concerns	National connectivity and airport hub status	Prestige infrastructure with long-run utility	(Bunnell and Kong-Chong, 2002; Gomez, 2005)
15	**Stuttgart 21** [$16.8b]	Germany	1990s+	Cost escalation; contested forecasting; governance controversy	Rail capacity and urban redevelopment	Democratic legitimacy and lock-in	(Flyvbjerg, 2014; Novy and Colomb, 2013)
16	**Saemangeum Seawall and Reclamation** [$30.2b]	South Korea	1990s–2010s	Environmental damage; developmental-state patronage concerns	Land reclamation and regional development	Developmental state and contested value	(Lee, 2013; Moores, 2018)
17	**Berlin Brandenburg Airport** [$9.4b]	Germany	2000s–2020	Governance failure, delay, cost escalation	Capital-region air connectivity	Integrity-stress and delivery failure case	(Flyvbjerg, 2014; Flyvbjerg et al., 2014)
18	**Odebrecht IIRSA / regional infrastructure contracts** [$48.5b]	Latin America	2000s–2010s	Systemic bribery and contract capture	Roads, ports, energy and integration infrastructure	Regional strategic corruption network	(DoJ, 2016; Durand, 2019)
19	**Marmaray Rail Tunnel** [$6.5b]	Turkey	2000s–2013	Procurement controversy; heritage and displacement concerns	Cross-Bosphorus rail connectivity	Strategic urban infrastructure	(EIB, 2021; World Bank, 2005)
20	**European Galileo Programme** [$12.9b]	European Union	2000s+	Cost escalation; governance complexity; strategic public funding	Strategic navigation autonomy and technology capacity	Strategic public value despite cost growth	(EC, 2017; European Court of Auditors, 2009)
21	**Medupi and Kusile Power Stations** [$31.6b]	South Africa	2007+	Cost overruns, procurement controversy, state-capture allegations	Electricity generation capacity	Corruption, capacity and public value tension	(Eskom, 2023; Flepisi and Mlambo, 2021; Hellman and Kaufmann, 2018; Zondo Commission, 2022)
22	**California High-Speed Rail** [$165.4b]	United States	2008+	Escalating cost, uncertain scope and demand	Low-carbon transport and connectivity	Optimism bias and political lock-in	(California HSRA, 2018; Flyvbjerg et al., 2005)
23	**Jeddah Metro / Haramain High-Speed Rail** [$20.6b]	Saudi Arabia	2009–2018	Cost, procurement and delivery concerns	Regional mobility and pilgrimage transport	Prestige, logistics and public value	(Albalate et al., 2012; Almujiba and Preston, 2019)

No.	Project [2026 US$ CPI adj. Cost Est]*	Country / Polity	Period	Corruption / Ethical issue	Public value / Legacy	Analytical Use	Source
24	**Belo Monte Dam** [$9.3b]	Brazil	2010s	Procurement controversy; environmental & Indigenous impacts	Hydropower capacity	Political economy of energy megaprojects	(Fearnside, 2017, 2006)
25	**HS2** [$143.8b]	United Kingdom	2010+	Forecasting controversy, escalating cost, benefit uncertainty	Rail capacity and regional development	Strategic misrepresentation / weak value test	(Flyvbjerg et al., 2014, 2005)
26	**Grand Paris Express** [$61.3b]	France	2010+	Cost escalation; governance complexity; delivery risk	Metropolitan rail connectivity and urban development	Value delivery despite cost growth	(Enright, 2016; OECD, 2017)
27	**Qatar World Cup infrastructure** [$460.0b]	Qatar	2010s–2022	Labour rights abuses; procurement and selection controversies	Transport, stadia, urban infrastructure and global profile	Coercive labour, spectacle and public value	(Amnesty, 2021; Brannagan and Giulianotti, 2018)
28	**National Children's Hospital** [$2.8b]	Ireland	2010+	Extreme cost escalation; governance and procurement concerns	Specialist paediatric healthcare capacity	High value project with fiscal shock	(O'Connor, 2025; PwC, 2019)
29	**Victoria's Big Build / Melbourne transport program** [$70.6b]	Australia	2010s+	Cost escalation, probity concerns and politicised delivery narratives	Urban rail, road and transport capacity	Programmatic megaproject and political lock-in	(VAGO, 2025, 2024)
30	**North Marmara / Istanbul Megaprojects (Roads)** [$1.8b]	Turkey	2010+	Patronage allegations; land-value capture; environmental impact	Road, bridge and airport capacity	Megaprojects as political economy strategy	(Dogan and Stupar, 2017; Menteşe and Tezer, 2021)
31	**Mozambique Hidden Debts / Maritime Projects** [$2.9b]	Mozambique	2013–2016	Secret loans, bribery, undisclosed liabilities	Claimed maritime security and industrial development	Corruption with weak realised value	(Edson Cortez et al., 2021; World Bank, 2022)
32	**Tokyo Olympics infrastructure** [$15.4b]	Japan	2013–2021	Bribery allegations around sponsorship and contracts; cost escalation	Urban renewal and global visibility	Mega-event integrity and legacy	(Asahi Shimbun, 2022; JFTC, 2023; Leeds, 2020)
33	**Brazil World Cup and Olympics investments** [$16.2b]	Brazil	2014–2016	Procurement corruption; Odebrecht-linked contracting concerns	Stadia, transport, urban renewal	Mega-event corruption and contested legacy	(Campos et al., 2021; DoJ, 2016; Durand, 2019; Jennings, 2012; Reid, 2014)

No.	Project [2026 US$ CPI adj. Cost Est]*	Country / Polity	Period	Corruption / Ethical issue	Public value / Legacy	Analytical Use	Source
34	**Mexico City New International Airport** [$18.8b]	Mexico	2014–2018	Contracting concerns; cancellation costs; politicised governance	Airport capacity and connectivity	Public value lost through political reversal	(Ella Jessel, 2018; OECD, 2015, 2011)
35	**Jakarta–Bandung High-Speed Rail** [$8.1b]	Indonesia	2015–2023	Cost escalation; land and financing controversy	High-speed connectivity and industrial demonstration	Prestige, debt and strategic infrastructure	(Bazlina, 2025; CNA, 2025; Prasetyo, 2024; Wijaya, 2024)
36	**Snowy 2.0** [$9.3b]	Australia	2017+	Cost escalation; risk allocation; delivery and tunnelling issues	Energy storage and grid reliability	Energy-transition value versus delivery risk	(ANAO, 2026; ARENA, 2026; Parkinson, 2026)

* Cost estimates in this table are based on CPI adjustments for period and currency of the historical estimates (see next section for the methodology).

B.2 Constant-Price Costing of Megaprojects

The section outlines the methods used to estimate the costs of megaprojects in a constant 2026 USD form.

The method stats with the original construction or programme cost, which are then converted for each megaproject into constant 2026 USD to enable cross-project comparison. Where projects are portfolios (e.g., IIRSA, "Big Build"), consolidated capital value is used.

Four key steps are taken:

1. **Historical cost identification:**
    - Use authoritative sources (government audits, project authorities, multilateral banks, reputable historical/engineering literature).
    - When the search returned no cost data, figures are taken from external literature (explicitly inferential).
2. **Currency and FX conversion:**
    - If the original cost is in local currency (AUD, ZAR, BRL, KRW, EUR, GBP, etc.), convert to USD using **representative FX rates** for the period or 2026 FX when the nominal figure is already near-current.
3. **Inflation to 2026 USD:**
    - **Apply US CPI-based multipliers** (FRBM, 2026) from the original cost year (or mid-construction) to 2026 using year index divided by 2026 index.
    - **Second version using 2%** fixed inflation.
4. **Uncertainty and ranges:**
    - **Ancient projects (e.g., Pyramids) use modern engineering estimates** for replication/rebuild.
    - Portfolios (IIRSA, Big Build, Istanbul megaprojects) use **rounded consolidated estimates**.
    - Where sources disagree, we take a **central estimate** and treat the result as **order-of-magnitude**, not audit-grade.

Results are provided at Table 5 below.

Table 5. Cost Estimates of Thirty-Six Megaprojects

No.	Project	Inflation @ 2%pa to 2026 (USD bn)	US CPI Adjusted to 2026 (USD bn)	Historical Cost (bn)	Historical Cost Currency	Year (For 26 rebasing)	Source of Historical Cost (base figure)
1	**Egyptian Pyramids**	6.6	7.3	5.000	USD	2012	Modern reconstruction estimate ≈ $5bn (2012)(“Building Great Pyramid Today Would Cost $5 Billion,” 2012; Lehner, 2008)
2	**Suez Canal**	1.0	3.7	0.108	USD	1912 (for base – 1869 historical)	(Farnie, 1969; “Historical Documents - Office of the Historian,” 2026; “SCA - Canal History,” 2026; Karabell, 2004)
3	**Trans-continental Railroad**	3.0	3.4	0.136	USD	1869	Historical cost ≈ $136m (1869), US Railroad Commission reports[9]. (“Digital History: East and West: Completion of the Great Line Spanning the Continent,” 2021)
4	**Panama Canal**	3.4	12.5	0.375	USD	1914	US construction cost ≈ $375m (1914), (PCA, 2026)
5	**Hoover Dam**	0.3	1.1	0.049	USD	1931	Contract cost $48.89m (1931), (Vivian, 1931)
6	**Snowy Mountains Scheme**	1.6	3.9	0.820	AUD	1974	A$820m (1974) (SHL, 2026)
7	**Yacyretá Dam**	37.3	60.9	15.000	USD	1980	USD 11–15b (1980s–2000s) (IRN, 2008)
8	**Montreal Olympics**	3.1	6.8	1.600	CAD	1976	CAD 1.6b (1976), (“Montreal 1976,” 2024)
9	**Narmada Dams**	6.1	7.7	3.000	USD	1990	USD 3b (1990s) (World Bank, 1993)
10	**Lesotho Highlands Water Project**	4.2	4.4	4.000	USD	2023	USD2 Phase I + USD2b Phase II, World Bank , EIB & LHWP Authority (EIB, 2002; World Bank, 2007)

[9] Citation also says the amount was equivalent to twice the federal budget, which would equate to $15 trillion dollars against the current US Federal budget ($7.55 trillion) equivalent to the cost of the complete general government sector (including all state and local governments). “Two companies undertook the actual construction in return for land grants and financial subsidies worth from $16,000 to $48,000 a mile. The Union Pacific began laying track westward from Omaha, Nebraska. The Central Pacific lay track eastward from Sacramento, California. Which ever company laid the most track would receive the largest federal subsidy.”

No.	Project	Inflation @ 2%pa to 2026 (USD bn)	US CPI Adjusted to 2026 (USD bn)	Historical Cost (bn)	Historical Cost Currency	Year (For 26 rebasing)	Source of Historical Cost (base figure)
11	**Italian High-Speed Rail (Naples–Bari)**	7.8	9.0	6.000	EUR	2020	€6b (2020s) (Itinera, 2025; RN, 2020; Wiki, 2026a)
12	**Three Gorges Dam**	39.5	45.3	249.000	CNY	2020	CN¥249b (≈$37b at audit), (TCG, 2026)
13	**Bakun Dam**	4.5	5.4	2.400	USD	1994	USD 2.4b (1994), (MM, 2013; Sovacool and Bulan, 2011; Wiki, 2026b)
14	**Kuala Lumpur International Airport**	7.0	8.2	4.000	USD	1998	USD 3.5–4b (1998) (Perdana, 1998; Vasundhara, 2009)
15	**Stuttgart 21**	16.8	16.8	14.500	EUR	2026	€14.5b (2026) (DB, 2026)
16	**Saemangeum Seawall & Reclamation**	26.0	30.2	22,000.000	KRW	2000	KRW 22t (2000s–2020s) (Agency, 2026)
17	**Berlin Brandenburg Airport**	8.2	9.4	7.300	USD	2020	€7.3b (2020), BER GmbH (Glucroft, 2020; Sullivan, 2020)
18	**Odebrecht IIRSA portfolio**	41.8	48.5	25.000	USD	2000	USD 20–25b (2000s–2010s) (IADB, 2006)
19	**Marmaray Rail Tunnel**	5.8	6.5	4.500	USD	2013	USD 4.5b (2013), Turkish Ministry of Transport & JICA (JICA, 2024; Vasundhara, 2021)
20	**European Galileo Programme**	11.3	12.9	10.000	USD	2020	€10b (EU budget) (ECA, 2009; SOH, 2026)
21	**Medupi & Kusile Power Stations**	27.5	31.6	395.000	ZAR	2020	ZAR 234b + ZAR 161b (Illidge, 2022; Tshidavhu and Khatleli, 2020)
22	**California High-Speed Rail**	144.1	165.4	128.000	USD	2020	USD 88–128b (2023), (CHSRA, 2024)
23	**Haramain High-Speed Rail**	18.0	20.6	60.000	SAR	2020	RAR60b vs 16–22b (2010s) (Saudipedia, 2020)
24	**Belo Monte Dam**	8.4	9.3	31.000	BRL	2010	BRL 31b (2010s) (Secom, 2025; Wiki, 2026c)
25	**HS2 (UK)**	140.3	143.8	100.000	GBP	2024	£100–120b (2024) (NAO, 2024)
26	**Grand Paris Express**	54.9	61.3	40.000	USD	2010	€35–40b (2010s) (Ccomptes, 2024)
27	**Qatar World Cup infrastructure**	411.8	460.0	300.000	USD	2010	USD 200–300b (2010s) (Bibolov et al., 2024)
28	**National Children's Hospital (Ireland)**	2.7	2.8	2.240	EUR	2024	€2.2–2.4b (2020s) (Oireachtas, 2024)

No.	Project	Inflation @ 2%pa to 2026 (USD bn)	US CPI Adjusted to 2026 (USD bn)	Historical Cost (bn)	Historical Cost Currency	Year (For 26 rebasing)	Source of Historical Cost (base figure)
29	**Victoria's Big Build (Melbourne)**	70.6	70.6	100.000	AUD	2026	AUD 80–100b (2010s–2020s)(BA, 2026; VGA, 2024)
30	**North Marmara / Istanbul Megaprojects (Roads)**	1.6	1.8	1.2	EUR	2020	USD 40–60b (2010s) (AIIB Watch, 2024; KGM, 2026; Şenik and Uzun, 2025)
31	**Mozambique Hidden Debts / Maritime Projects**	2.6	2.9	2.000	USD	2013	USD 2b (2013) (Edson Cortez et al., 2021; Rohde and Rohde, 2022; World Bank, 2022)
32	**Tokyo Olympics infrastructure (2020)**	13.9	15.4	1,700.000	JPY	2013	USD 15–20b (2013–2020) (Asahi Shimbun, 2022; France 24, 2022)
33	**Brazil World Cup & Olympics investments**	14.6	16.2	11.500	USD	2014	USD 11.5b (2010s) (AQ, 2011; Montevirgen, 2026)
34	**Mexico City New International Airport (NAICM)**	16.9	18.8	13.300	USD	2014	USD 13–15b (2014–2018) (Wiki, 2026d)
35	**Jakarta–Bandung High-Speed Rail**	7.8	8.1	7.360	USD	2023	USD 6–8b (2016–2023) (CNA, 2026; RWN, 2023; TC, 2024)
36	**Snowy 2.0**	9.0	9.3	12.000	AUD	2023	AUD 12–20b (2020s) (Hanna, 2023)

B.3 Boundary-Sensitive Measurement in Practice: Ireland's National Children's Hospital

Ireland's National Children's Hospital is worked through here in full because it shows what a boundary-sensitive Follow-the-Money output looks like on a case where no corruption has been established. The case is used because the records are unusually complete, not because it is unusual in kind. The project belongs to the procurement and contract-management sub-systems, and the control point is contract award and subsequent variation.

The transaction record is unusually complete: a two-stage procurement in which the below-ground phase was tendered on detailed design while the main above-ground works were tendered on a preliminary design and an approximate re-measurable bill of quantities, and a variation history that carried the cost from the approved estimate to a figure several multiples higher (Breslin, 2019; PwC, 2019).

The justification record is contemporaneous and documented, including external review finding that the controls needed to mitigate the risks of the two-stage approach were not put in place, that understanding of the risk profile was poor at all levels of the governance structure, and that the capital budget therefore made no provision for the premium payable to contractors for bearing transferred risk (PwC, 2019).

The outcome record is incomplete, and deliberately so for this illustration: as of 2026 the hospital has not opened (Gunning, 2026), the contractor has missed a long series of substantial completion dates, and no completion date has been confirmed. The expected public value – a specialist paediatric facility consolidating tertiary services – remains prospective rather than realised.

On the five quantity dimensions, ***cost inflation*** is large and measurable against the approved estimate and comparator hospital builds; ***benefit shortfall*** cannot yet be estimated, since the facility is not in service and the delay itself represents forgone capacity of a magnitude assessable only once operations begin; ***institutional damage*** is real but bounded, in the precedent set for risk allocation on subsequent public contracts; ***direct extraction*** is unproven and, on the available record, not alleged; and ***realised public value*** is prospective rather than demonstrated.

On the dual axes, the ***consequential axis*** is mixed rather than adverse, and the **deontic axis** is weak: the evidence points to appraisal optimism and contract-design failure rather than to private gain. The boundary judgement is therefore neither corruption nor a clean bill of health. It is a scored position identifying a specific, testable defect: the construction of the guaranteed maximum price and the risk allocation that followed from it, which is precisely the kind of finding a public accounts committee can act on.

The falsifiability of that scoring is worth setting out quantity by quantity, since it is what distinguishes a measurement claim from an allegation. A cost-inflation estimate stands or falls on the comparator set, and a better-matched set of hospital builds would defeat it. A benefit-shortfall estimate is provisional until the facility is in service and can be revised by any subsequent evaluation. An institutional-damage finding rests on the claim that a precedent was set, and evidence that later contracts did not in fact follow the risk-allocation approach would withdraw it. Each is therefore defeasible on its own terms rather than as part of an undifferentiated judgement, which is what allows the finding to be contested at the point where the evidence is weakest. The same structure produces the opposite result where the records support it: a contemporaneous and specific justification record, a counterfactual showing no unexplained inflation and no exemption precedent together return an affirmative finding that the conduct was manoeuvring or ordinary administration. Measurement instruments that cannot reach that conclusion are functioning as instruments of accusation.

Stuttgart 21 and Berlin Brandenburg Airport, also listed above, are structurally similar cases with comparable documentation: severe cost escalation and governance failure, contested forecasting, and a delivered asset, but no established finding of corruption.

B.4 Public–Private Partnerships as Boundary Mechanisms

Public–private partnerships are a particularly important mechanism in this boundary space because they are designed precisely to move money, risk, responsibility and control across the public–private divide. In principle, PPPs can improve public value by bundling design, construction, finance, maintenance and operation into a long-term contract that gives the private partner stronger incentives to manage whole-of-life costs.

The academic literature treats this efficiency claim cautiously: PPPs may improve incentives and whole-life costing, but their value depends on real risk transfer, competitive procurement, credible fiscal accounting and disciplined contract management (Campos et al., 2021; Grimsey and Lewis, 2002; Hodge and Greve, 2007). The World Bank's PPP Reference Guide similarly frames PPPs as a tool for delivering infrastructure and services where risk allocation, value-for-money assessment, fiscal affordability and contract management are well designed (World Bank, 2017). In that sense, PPPs can be efficiency-enhancing rather than corrupt: they may discipline construction risk, accelerate delivery, mobilise private capital and protect service quality over the asset's life.

The boundary problem arises because the same contractual features that can create efficiency can also create other opportunities for political manoeuvring and private value extraction. Risk transfer may be genuine, but it may also be overstated. A government may claim that construction, demand, financing or operating risk has been shifted to the private sector while retaining implicit guarantees, minimum revenue protections, termination payments, exchange-rate protections, refinancing benefits, viability-gap subsidies or future availability payments. The IMF has warned that PPPs and government guarantees can create significant fiscal risks, especially where liabilities are contingent, long-term or poorly disclosed (Cangiano et al., 2006). The IMF and World Bank's Public–Private Partnership Fiscal Risk Assessment Model (PFRAM) work similarly, emphasising that PPPs are sometimes used not for efficiency reasons but to circumvent budget constraints and postpone the recognition of fiscal costs (IMF, 2021; World Bank, 2017). The central concern is that PPPs through corruption-adjacent or incompetent means may redistribute value asymmetrically: private actors capture commercial benefits, while governments retain demand risk, fiscal exposure, renegotiation costs and ultimate responsibility for service continuity.

This makes PPPs central to the ethical boundary argument. A PPP can be lawful and still politically manipulative if it converts present public investment into future payment obligations while allowing current decision-makers to claim delivery without showing the full fiscal cost. It can be efficient and still corruption-adjacent if the contract embeds excessive private returns, weak competition, politically protected renegotiation rights or risk-sharing arrangements that transfer upside benefits to the private partner and downside risks back to the state. Conversely, a PPP that generates private profit is not automatically corrupt if the risk allocation is transparent, competition is real, fiscal commitments are disclosed, and the long-term public value exceeds the public-sector alternative.

Renegotiation is one of the clearest mechanisms through which PPPs can cross the boundary between efficiency, corruption and political manoeuvring. Engel, Fischer and Galetovic show that PPP renegotiations can allow governments and firms to lowball initial bids, compensate the private partner later, add politically attractive expenditure after contract award, and shift payment burdens to future administrations (Engel et al., 2015, 2009). This is not necessarily bribery, but it can mimic the fiscal effects of corruption: inflated private returns, delayed public costs, weakened competition and reduced transparency. Broader PPP scholarship reaches a similar cautionary conclusion: PPPs can produce public value, but the evidence is mixed and context-dependent, especially where accounting incentives, contract complexity and asymmetric information weaken public control (Boardman and Vining, 2012; Hodge and Greve, 2007; Reeves et al., 2015). The European Court of Auditors' review of EU-supported PPPs similarly found that PPPs can enable large-scale procurement and maintenance standards, but may suffer from delays, cost increases, inadequate analysis, inappropriate risk allocation and limited value for money (European Court of Auditors, 2018).

A Follow-The-Money treatment of PPPs should therefore ask five practical questions: which risks are transferred and which return to government; whether the apparent private financing is matched by real private risk; whether the contract creates fiscal illusion through off-balance-sheet or deferred obligations; whether renegotiation rights weaken competition or create a protected private revenue stream; and whether the project's realised public value justifies the private value extracted. These questions make PPPs analytically useful for this paper because they sit exactly on the corruption-efficiency-political manoeuvre boundary.

Attachment C: Corrupt Use of Coercive Integrity Powers — Taxonomy of Eighteen Mechanisms

The table below sets out eighteen mechanisms through which audit, commitment control and anti-corruption powers can be turned to corrupt purpose. It is organised under the similar headings as Table 3 on page 38, so that each integrity function can be read across both registers: the coercive use of that power for public-interest ends, and its corrupt use for private or factional advantage. The final column assigns each mechanism to the Follow-the-Money component in which it would leave a record, which is what makes the taxonomy operational rather than merely descriptive: a mechanism that cannot be located in a specific control point cannot be tested against transaction evidence. The entries are drawn from documented patterns in audit, public financial management and anti-corruption practice rather than from a single jurisdiction, and no claim is made that the list is exhaustive.

Table 6. Corrupt Mechanisms in Audit, Commitment Control and Anti-Corruption

No.	Mechanism	Corrupt use / mechanism	FTM Records
		Audit Systems	
1	**Selective audit targeting**	Audits are directed at opposition ministries, rival municipalities or disfavoured agencies while allies with similar risks are ignored.	Audit
2	**Audit suppression and laundering**	Damaging findings are delayed, softened or buried in exchange for political loyalty, payments or protection of connected contractors. Or a formally clean audit opinion is used to legitimise manipulated procurement, inflated bills or politically directed expenditure.	Audit
3	**Audit extortion**	Auditors or political principals threaten adverse findings unless officials, suppliers or local leaders pay, comply or share rents.	Audit
4	**Contractor shielding**	Audit exceptions are narrowed or reclassified to protect preferred suppliers from suspension, recovery action or prosecution.	Audit; Procurement
5	**Retaliatory audit**	Audit powers are used to punish whistle-blowers, reform officials, journalists, local governments or firms that refuse to cooperate with a rent network.	Audit; Accountability
6	**Profiting from Audit Information**	Confidential audit information is exploited for market advantage, such as insider trading, privileged consulting opportunities or early positioning.	Audit
		Commitment Control Systems	
7	**Commitment-ceiling ransom**	Spending authority is withheld until a ministry, municipality or agency agrees to hire allies, award contracts or redirect funds.	Commitment
8	**Patronage release of allotments**	Commitment or cash releases are accelerated for political allies and delayed for opponents, regardless of budget priority or performance.	Commitment; Cash Management
9	**Payment queue corruption**	Suppliers pay facilitation fees or political commissions to move invoices through commitment, verification or payment gates.	Commitment; Verification and Payment

No.	Mechanism	Corrupt use / mechanism	FTM Records
10	**Arrears creation for extraction**	Commitments are deliberately delayed or under-recorded to create arrears that can later be regularised through negotiated payments, discounts or kickbacks.	Commitment; Arrears
11	**Off-system commitments**	Officials bypass commitment controls through letters, informal guarantees or side agreements, creating hidden liabilities and opportunities for private gain.	Commitment; Fiscal Risk
12	**Compliance gatekeeping**	Technical compliance requirements are applied selectively so that connected firms pass and competitors are excluded or delayed.	Commitment; Procurement; Audit
		Anti-Corruption Systems (Accountability and Integrity)	
13	**Anti-corruption targeting of opposition MPs**	Integrity reviews, audit referrals or asset-declaration checks are concentrated on opposition MPs to weaken parliamentary resistance, intimidate critics or make legislative bargaining easier.	Audit; Accountability; Parliamentary Procedure
14	**Factional investigation inside government**	Anti-corruption or fiscal-compliance reviews are used against ministers, deputy ministers or senior officials from rival factions who pose competition for future leadership positions.	Audit; Accountability; Personnel
15	**Procurement-integrity blacklisting as political exclusion**	Debarment, supplier-risk scoring or procurement-integrity checks are applied selectively to firms linked to rival politicians, while connected firms with similar red flags remain eligible.	Procurement; Audit; Contract Management
16	**Selective referral to prosecutors or ethics bodies**	Audit findings are escalated for prosecution only when the target is politically useful, while comparable findings involving allies are handled administratively or allowed to lapse.	Audit; Accountability; Legal/Immunity
17	**Integrity conditionality as coalition discipline**	Budget releases, commitment ceilings or compliance clearances are withheld from coalition partners until they support legislation, abandon leadership ambitions or accept patronage appointments.	Commitment; Budget; Parliamentary Procedure
18	**Leakage of confidential anti-corruption material**	Draft audit findings, suspicious transaction reports, procurement red flags or investigative files are leaked selectively to damage reputations before due process is complete.	Audit; Reporting; Accountability

Mechanisms of Misuse

0 synthesises mechanism-level misuse of public finance and accountability powers. The audit literature supports the premise that audit is both an accountability safeguard and a discretionary information system whose consequences, quality and anti-corruption functions remain under-theorised (D'Andreamatteo et al., 2024). The public financial management literature similarly treats commitment controls, arrears prevention, cash releases and expenditure gateways as central to fiscal discipline and corruption-risk reduction, which means they are also important sites where discretion, scarcity and payment timing can be converted into leverage or private gain (Flynn and Pessoa, 2014; IMF, 2023; Kristensen et al., 2019). Finally, comparative work on anti-corruption agencies and strategic or weaponised corruption supports the claim that integrity institutions can be weakened by political interference, institutional capture, selective enforcement or the strategic use of corruption as a tool of power (Kassa and Guy, 2025; Masetu and Awere, 2026; Zelikow et al., 2020).

Audit as Information Power

Audit becomes corrupt when information power is converted into selective advantage. The corruption does not always lie in the technical finding itself. It may lie in the selection of the audit target, the timing of release, the framing of materiality, the suppression of comparable findings, or the negotiation that occurs before a report becomes public. A hostile audit can destroy political or commercial standing; a protected audit can allow extraction to continue. This makes audit an accountability instrument and a bargaining weapon at the same time (Assakaf et al., 2018; G20, 2025; Kett, 2014; Pompe et al., 2022). Importantly, confidential audit information can also be used for private advantage in the marketplace.

The audit examples in the Table 3 make the political weaponisation problem explicit. Audits depend on discretionary steps: selecting targets, prioritising audits, escalating findings, issuing public statements, referring matters to prosecutors or international investigative organisations, withholding budget authority and controlling confidential information. Each step can be justified as a technical integrity action, but each can also be corrupted into a political weapon. An opposition MP may be placed under continuous audit pressure while government allies are ignored. A minister from a rival faction may be investigated not because their conduct is uniquely serious, but because they threaten a leadership succession. A supplier linked to a political competitor may be debarred while a connected supplier with comparable risks remains protected. In these cases, the corruption lies not only in theft or bribery, but in the conversion of anti-corruption authority into selective political domination.

The Australian consulting scandals - PwC, Deloitte and KPMG - provide applied reference points for specific risks that confidential public information can be converted into private advisory or market advantage (APH, 2024, 2023a, 2023b; Ittimani, 2026; Murdoch et al., 2026; Tadros (ed), 2026). The Australian consulting scandals involving three large audit, accounting, tax advisory and consulting firms illustrate how confidential government information may become a source of private market advantage when firms advising government also advise affected private clients. PwC's tax scandal involved partners misusing confidential government tax-policy information to help multinational clients avoid tax, triggering investigations, expulsions, lost contracts, and a major breakdown in trust between the firm and the Australian government (Australian Treasury, 2023). Deloitte later told the Senate inquiry that dozens of its partners had also shared confidential government information internally, revealing systemic governance failures (Bartos, 2024). KPMG Australia is currently embroiled in a major audit-misconduct scandal after a whistleblower revealed that partners had improperly used confidential client documents, including sensitive Lendlease and Optus material, to gain advantage in audit tenders. The fallout triggered resignations across the firm's senior leadership and prompted ASIC and parliamentary investigations into systemic ethical and governance failures (Ittimani, 2026; McKenna et al., 2023; Murdoch et al., 2026; Tadros (ed), 2026).

The Komisi Pemberantasan Korupsi[10] (KPK) case involving Bobby Adhityo Rizaldi is also relevant as an example of how audit institutions can sit on the boundary between integrity control and corrupt leverage. The investigation concerns alleged bribery and manipulation of Audit Board of Indonesia / BPK audit results for Muara Enim Regency, including claims that findings may have been "conditioned" to change the local government's audit opinion from qualified to unqualified. KPK investigators searched Bobby's Jakarta home, seized electronic evidence, and questioned him, while suspects already named include Titin Rita Lestari, a former BPK audit-team official, and Augusz Dewanggara, who reportedly had links to Bobby as a former expert staff member (APSN, 2026; Jawawa.Id, 2026). The case is analytically significant because it suggests that audit opinions may not simply reflect technical accounting judgement but can become transactional political-fiscal assets shaped through intermediaries, hierarchy, and informal influence. For a Follow-the-Money corruption framework, the case illustrates how audit selection, audit findings, opinion changes, and internal review chains can become control points where public accountability is either protected or converted into private, factional, or political advantage.

These cases are documented examples of misuse of related powers. The Deloitte disclosures to the Senate inquiry and the recent KPMG scandal indicate that related confidentiality and conflict-of-interest risks were not confined to one firm, and are potentially systemic by the nature of the cross functional work (APH, 2024, 2024, 2023a; Pompe et al., 2022). The extension from consulting conflicts of interest to audit-sourced conflicts of interest is therefore straightforward. The measurement challenge is then to examine not only whether findings were correct, but whether audit attention, audit silence and audit escalation were distributed according to rule-based risk or according to factional interest. Moreover, the misuse or abuse of confidential audit information for private gain is equally important for measurement.

Commitment Control as Fiscal Leverage

The commitment control examples show how spending authority is converted into corrupt leverage or rent seeking powers. A commitment ceiling is meant to prevent ministries from spending beyond cash and appropriation limits. But if the release of commitment authority depends on political loyalty, side payments, contractor identity or informal bargaining, the control no longer mitigates corruption risk; it becomes part of the corruption market. The gatekeeper can decide whose project starts, whose invoice

[10] Usually translated as Indonesia's Corruption Eradication Commission.

waits, whose arrears are recognised, whose supplier is paid, and whose expenditure remains off-system. In this setting, commitment control can create scarcity and then sell access to that scarcity.

Anti-Corruption Bodies as Coercive Institutions

Anti-corruption agencies create a distinctive measurement problem because they also concentrate coercive powers in institutions that are presumed to be clean. They may investigate, compel disclosure, raid offices, freeze assets, refer cases, damage reputations, influence procurement eligibility and shape who remains politically viable. These powers are often necessary where corruption networks are hidden and ordinary administrative controls are too weak to disrupt them. But the mere presence of an anti-corruption mandate does not make the institution virtuous. An anti-corruption body can become part of the corruption system if its coercive authority is used selectively, traded for protection, directed by factions or insulated from ordinary accountability.

Recent Australian NACC experience adds a second applied reference point related to the Robodebt scandal. Robodebt is a term that refers to an unlawful automated welfare-debt scheme in Australia that used income-averaging to issue hundreds of thousands of false debts to vulnerable Australians, leading to severe harm, a $1.8 billion settlement, and a Royal Commission that found the program “crude and cruel” and a major failure of public administration.

The scandal reveals a pivot point about anti-corruption agencies: they can serve the public interest or be turned against it. The Inspector’s Robodebt report, the NACC’s independent reconsideration and later investigation of the Robodebt referrals, and Commissioner Paul Brereton’s resignation statement all show why anti-corruption agencies must themselves be assessed for recusal, apprehended bias, case-selection integrity and public legitimacy (ABC, 2026; NAAC, 2025, 2025, 2024a, 2024a, 2024b, 2024b; NACC, 2026; Naylor, 2023). Table 3 is therefore original in its Follow-the-Money organisation, but its categories are grounded in existing literatures on audit, PFM controls, anti-corruption autonomy and the weaponisation of integrity powers.

The experience in Afghanistan is useful here because it illustrates the problem of formal anti-corruption architecture without credible constraint. The issue is not only whether individual anti-corruption officials are personally corrupt. The deeper Follow-the-Money question is institutional dependence: who appoints the leadership, who controls the budget, who decides referrals, which cases are prioritised, which actors are protected, and whether findings can proceed without political permission. In a fragile political settlement, an anti-corruption body can become strong enough to signal reform to donors, but too weak or dependent to threaten protected networks. Afghanistan’s High Office of Oversight and later anti-corruption frameworks were repeatedly assessed as institutionally weak, politically dependent, fragmented across multiple bodies, and unable to demonstrate durable results despite extensive donor attention and formal strategy commitments (Bjelica, 2019; SIGAR, 2018; UNAMA, 2021). It may then operate as a symbolic compliance device, a selective enforcement tool, or a bargaining instrument inside a mutual vulnerability trap.

The common reform answer is to demand independence, but independence is not a magic solution. Independence can protect an anti-corruption or audit body from day-to-day political interference, but it can also create a new centre of coercive power with its own incentives, alliances and vulnerabilities. If the agency controls investigations, publicity, referrals and confidential intelligence without strong accountability, independence may simply change who controls the weapon. A dependent agency can be corrupt because it serves the executive or ruling faction; an independent agency can be corrupt because it becomes internally captured, extortionary, factional, donor-facing, professionally self-protective or politically entrepreneurial.

Accountability Body Independence and Implications for Measurement

The better measurement question is therefore not whether an anti-corruption or audit agency is independent, but how its coercive powers are constrained. Follow-the-Money analysis should examine appointment rules, budget sources, case-selection criteria, publication controls, appeal rights, judicial review, audit of the agency itself, whistle-blower protections, conflict-of-interest rules, donor influence, internal disciplinary systems and the treatment of comparable cases. The above Robodebt referral scandal involving officer misconduct arising from the Commissioner's insufficient recusal, and Commissioner Paul Brereton's subsequent resignation show that anti-corruption bodies must themselves be assessed for conflicts of interest, case-selection integrity, procedural fairness and public legitimacy (ABC, 2026; AGD, 2026; APH, 2023a; NAAC, 2025, 2025, 2024b; NACC, 2026). The issue is not simply whether such accountability bodies are independent, but whether their coercive powers are constrained, reviewable and transparently accountable.

The goal is not to make accountability agencies weak. It is to prevent the cure from becoming a disease – another site of extraction, intimidation or political domination – and to make performance and delivery the primary democratic rationing devices. Independence may be one safeguard, but only when combined with transparency, contestability, proportionality, procedural fairness and external scrutiny.

The analytical implication is that anti-corruption components must themselves be brought inside the corruption measurement frame. They should not be automatically coded as clean instruments merely because their stated purpose is integrity. The trade-off is that measurement becomes less useful as a blunt "name and shame" device, but more effective as a practical corruption-reduction tool. By examining mechanisms, incentives and control points rather than relying only on binary labels, the framework may reduce rhetorical certainty while improving the capacity to identify where corruption can actually be prevented, constrained or reversed.

Follow-the-Money analysis asks deeper questions like who controls audit selection, who controls the timing of anticorruption publication, who can override audit and anticorruption findings, who authorises commitments, who can vary ceilings, who decides payment order, who receives confidential red flags, who chooses when to refer a case, and who benefits when rules are applied unevenly. This makes the ethical boundary framework more symmetrical: audit, commitment control, procurement-integrity checks and anti-corruption referrals can be used coercively for public value, but they can also be captured by corrupt actors seeking private advantage, factional protection or the elimination of political rivals.

Attachment D: Extensions to the Mutual Vulnerability Trap

The mutual vulnerability trap explains why public finance reform often speaks in code. Terms such as fiduciary and fiscal risk, efficiency, leakage, compliance, procurement performance, audit findings, value for money and fiscal space may perform anti-corruption work without explicitly naming corruption. This coded language can be criticised for evasion, but it may also be politically functional. It lowers the temperature of reform, reduces personal accusation, and creates a technical pathway for addressing losses that would otherwise be blocked by defensiveness, retaliation or collective silence.

The trap rests on an anthropological premise that all public actors are morally fallible – introducing a sensitivity effect. The idea of universal moral fallibility (Arendt, 2009; Taylor, 1992; Thompson, 2013) implies that ministers, officials, contractors, auditors, advisers and anti-corruption bodies are not abstract rule-followers; they are human agents all operating with three key human capabilities: consciousness, conscience, and agency. Consciousness gives them awareness of the institutional setting in which the act occurs: who depends on whom, who is exposed, who can retaliate, and what truths must remain unnamed for the system to keep functioning. Conscience gives them a capacity to recognise that a bargain, payment, appointment, report, silence or threat may be wrong. Agency gives them the capacity, however constrained, to choose whether to preserve the public purpose of the role or convert it into private advantage, factional protection or institutional or individual self-preservation. And because they are fallible, they can become sensitive to their own failings when under pressure.

The trap is therefore not simply a theory of incentives, but a theory of morally fallible agency under conditions of shared exposure to risk. Actors may know that a practice is wrong, partly understand the broader system that sustains it, and still choose silence, compromise or participation because the personal and institutional costs of refusal are so high. The boundary problem emerges precisely from this combination: consciousness is often partial and strategic, conscience does not disappear, and agency is real but constrained.

A corruption-reduction framework should therefore not assume either perfect virtue, perfect vice or perfect determinism. It should assume fallible actors, mixed motives and constrained choices, and then design measurement tools that make boundary-crossing visible, comparable and reviewable before ambiguity hardens into a stable corruption equilibrium. On this approach, reducing corruption does not require the pursuit of perfect leadership: it becomes a structural problem to be solved, and not only a moral one.

This reciprocal-exposure mechanism carries a measurement implication. If exposure is relational, corruption risk cannot be adequately captured by indicators attached to individuals, transactions or institutions taken separately. It requires measurement capable of tracing decisions and money across the actors bound together by those decisions, which is what boundary-sensitive FTM analysis is designed to do. Three extensions follow: the comparison with limited-access orders and the doorstep conditions (D.1); the role of implausible beliefs as equilibrium signals, developed through a simple game (D.2); and wider applications to Net Zero transition finance and public health emergencies (D.3).

D.1 Mutual Vulnerability and Limited-Access Orders

A point of comparison made here is with the literature on limited-access orders, which supplies a rival theory of elite silence (North et al., 2009, 2006). On that theory, entry to valuable elite, political and economic activity is deliberately restricted, and the resulting rents are distributed among a dominant coalition as the price of an elite bargain that reduces violence. Elite reluctance about corruption is then interest-based: the coalition does not examine its own conduct because the rent streams holding it together would not survive examination. The mechanism advanced via the mutual vulnerability trap is different. Limited-access accounts explain why the rents exist and why the coalition holds; the mutual vulnerability trap explains why the boundary around those rents cannot be examined even by members who draw nothing from them.

The theory also describes how a society can leave a limited-access order behind. North and colleagues call it an "open-access order", and they set three doorstep conditions that must hold before the move becomes possible. The first is a rule of law that applies to elites themselves: the same enforcement they use on others can be used on them[11]. The mutual vulnerability trap explains why elites resist that first condition even when they personally have nothing to hide – via adjacency and reframability risks.

On adjacency, the trap says if exposure comes from who an actor stands next to, enforcement that applies to everyone is not a protection but an unpredictable risk: a clean actor may be caught by the conduct of colleagues, allies and predecessors, and cannot know where an inquiry will lead.

On reframability, the same holds for their own past decisions, which can be recast under a different standard, political climate or account of what was known at the time.

Neither channel requires wrongdoing, so the honest actor has as much reason to block the first doorstep condition as the guilty one. The trap therefore does more than sit alongside limited-access theory: it gives a reason why so few limited-access orders ever cross that first doorstep – a rule of law for elites.

Another point concerns the asymmetry in rights. In a limited-access order, protection comes from an actor's identity and standing in the coalition rather than from rights or rules that apply to everyone, so whether an act counts as legitimate depends partly on who performed it. This is the same asymmetry as the exposure without wrongdoing described above, and it clarifies what the political manoeuvring register is for: recording intent and public purpose at the time, confidentially, moves judgement away from the actor's standing and attaches it to stated reasons a later forum can test. The register is therefore aimed at that first doorstep condition, a rule of law that reaches elites themselves, and not only at insuring the honest manoeuvrer.

[11] The other two door steps are: i) Perpetually Lived Organizations; and ii) Political Control of the Military.

D.2 Mutual Vulnerability and Implausible Beliefs

D.2.1 Mutual Vulnerability Emerges when Truth-telling is Dangerous

Mutual vulnerability creates an environment where truth-telling is dangerous, silence is suspicious, and alignment is safe. In such systems, actors know that even legitimate, public-interest manoeuvring can be reframed as corruption by others who are equally exposed. Because everyone possesses some degree of moral fallibility — and everyone knows everyone else knows this — the cost of deviating from the group's protective narrative becomes higher than the cost of endorsing beliefs that are factually weak or logically strained. Implausible beliefs therefore emerge not from irrationality or ideology, but from the structural need to minimise reciprocal exposure.

Once these beliefs take hold, they function as signals of non-defection. Endorsing them tells others: I am aligned with the narrative that protects us all; I will not expose you. The more implausible the belief, the stronger the signal, because only genuinely committed actors will repeat it. This transforms implausible beliefs into coordination devices that stabilise corrupt equilibria. They provide mutual protection, deter accusations, and reassure vulnerable actors that no one intends to break the silence. In this sense, implausible beliefs are not distortions of reality but artefacts of a system where integrity is risky and narrative conformity is safe.

There are plenty of implausible beliefs within corruption dynamics, that citizens often may take for granted as lies told by people in power. The following are six common belief narratives that can come from politicians and institutions:

1. **"The reform is working."** Even when everyone knows the reform is cosmetic or sabotaged, endorsing success protects those who weakened it and prevents retaliatory reframing of legitimate criticism as corrupt.

2. **"The oversight body is independent and effective."** A captured or underfunded watchdog is still described as robust because acknowledging its weakness exposes both the captors and those who tolerated the capture.

3. **"This procurement process was fully competitive."** Even when tenders are tailored or outcomes predetermined, the fiction of competitiveness protects all actors involved in informal coordination.

4. **"We have zero tolerance for corruption."** A performative statement that shields everyone: challenging it signals willingness to expose others and invites retaliation through reframing.

5. **"The minister acted entirely within the rules."** Even when loopholes or informal influence were exploited, endorsing rule-compliance protects the informal system that many actors rely on.

6. **“The data shows no irregularities.”** Even when data is incomplete or manipulated, denying irregularities protects those who hid them and prevents reciprocal exposure.

Implausible beliefs in corruption systems are not random distortions or ideological excesses; they can be viewed as structural artefacts of mutual vulnerability: when actors know that truth-telling exposes themselves and others, and that others can retaliate by reframing even legitimate actions as corrupt, implausible beliefs can become the safest available strategy. They function as signals of non-defection, coordination devices, and protective narratives that stabilise corrupt equilibria. The more implausible the belief, the stronger the loyalty signal it provides, because only actors fully committed to mutual protection will endorse it.

There are different objectives from the use of implausible beliefs within the corruption context. One is to protect legitimacy claims. This is the *“the reform is working perfectly”* or *“the oversight body is independent and effective”* line. Another is procedural fiction, which give the appearance of procedural integrity, such as competition, neutrality, or evidence-based decision-making, despite clear informal manipulation. A third form is performative integrity assertions, where ethical standards are proclaimed but not actually enforced. Their function is to deter accusations and signal alignment with the group. This is the *“we have zero tolerance for corruption”* example. Denial of irregularities is the fourth objective, where existence of problems that are widely recognised are simply denied: *“The data shows no irregularities.”*

D.2.2 Game Theory and Mutual Vulnerability and Implausible Beliefs

A simple game-theory based approach is constructed here to reveal how implausible beliefs emerge as a perfectly rational response to mutual vulnerability.

D.2.2.1 Players, vulnerability, and exposure

The core elements of the games are that there are many players, who are vulnerable and everyone know everyone else is vulnerable. This environment can be explained as follows:

- **Players:** Nactors $i = 1, \dots, N$in a political–bureaucratic environment.
- **Vulnerability:** Each actor $i$has a latent vulnerability $v_i \geq 0$(past or present exposure to reframing, corruption, or reputational attack).
- **Mutual knowledge:** Everyone knows that others are vulnerable and can be reframed, but not the exact $v_j$of each individual.

The key assumption in the game is that if I expose you, you can retaliate by reframing my public-interest actions as corrupt. So, vulnerability is reciprocal and mutual.

D.2.2.2 Strategies: truth, silence, and implausible belief

In this game, each actor has to choose a narrative strategy in a given period. The variables are truth telling, silence, or adoption of an implausible belief:

> $\boldsymbol{T}$: **Truth-telling**: Publicly state accurate beliefs about corruption, policy, or behaviour.
>
> $\boldsymbol{S}$: **Silence / ambiguity:** Avoid clear positions; minimise exposure.
>
> $\boldsymbol{B}$: **Implausible belief adoption**: Publicly endorse a narrative that is factually weak but widely recognised within the group.

$B$is can be considered a signal of loyalty and non-defection: "I will not expose you; I share the protective story."

D.2.2.3 Payoffs: vulnerability, protection, and retaliation

The payoffs can be set against a range of cost and benefits.

Here we establish three different costs:

> $\boldsymbol{c_T > 0}$**: expected cost of truth-telling** (risk of being reframed, attacked, or isolated);
>
> $\boldsymbol{c_S > 0}$**: cost of silence** (loss of influence, suspicion from others); and
>
> $\boldsymbol{c_B > 0}$**: cognitive/ethical cost** of adopting an implausible belief

There are two different benefits:

> $\boldsymbol{P(B)}$**: protection benefit** from adopting $B$when others also adopt it.
>
> $\boldsymbol{R(T)}$**: retaliation cost imposed** on a truth-teller when others are vulnerable, which becomes a benefit when it is avoided.

A simple expected payoff for actor i is therefore:

- If $i$chooses **truth** T: $U_i(T) = -c_T - R(T)$

where U_i is the utility gained by individual I, and $R(T)$increases with the number of vulnerable actors who feel threatened.

- If $i$chooses **silence** S: $U_i(S) = -c_S$

with no protection, but also no direct retaliation.

- If $i$chooses **implausible belief** B: $U_i(B) = -c_B + P(B)$

where $P(B)$rises with the proportion of others choosing B.

The crucial assumption: In a high-vulnerability environment, $R(T)$is large and $P(B)$is potentially large.

D.2.2.4 Equilibrium intuition: why implausible beliefs dominate

Assume the following:

- Many actors have high v_i.
- Retaliation is credible: if someone tells the truth, others can and will reframe them as corrupt.
- The group can coordinate on a shared narrative Bthat protects everyone.

Then:

- **Truth** Tbecomes strictly dominated when:

$$c_T + R(T) > \max\{c_S,\ c_B - P(B)\}$$

- **Silence** $S$is weakly dominated by implausible belief $B$when:

$$c_S > c_B - P(B)$$

i.e. the protection from signalling loyalty outweighs the discomfort of endorsing B.

In that case, the Bayesian Nash equilibrium is:

Most actors choose B; a few choose S; almost none choose T.

Implausible belief becomes the risk-minimising strategy in the presence of mutual vulnerability.

D.2.2.5 The Interpretation: Corruption related implausible beliefs are a function of reciprocal vulnerability

From this simple game we can show that implausible beliefs are equilibrium signals in a system of reciprocal/mutual vulnerability. They persist not because actors are irrational, but because truth-telling carries high retaliation costs and silence carries suspicion costs, while shared implausible narratives provide mutual protection.

This directly links:

- **Mutual vulnerability** and high retaliation costs $R(T)$;
- **Adjacency** and clustering of actors around implausible belief adoption B;
- **Reframability** and ability to punish truth telling T by reframing public-interest actions as corrupt; and
- **Persistence of implausible beliefs** with B being the safest and least costly available strategy.

D.3 Wider Applications

The mutual vulnerability trap has wider application beyond conventional corruption measurement because it describes governance under shared exposure. It travels most naturally to policy fields where large public-interest objectives depend on market instruments, public-private bargains, emergency discretion or expert certification, and where public purpose, private advantage, fiscal risk, weak evidence and reputational credibility become tightly entangled. In such fields, the boundary question is not simply whether an act is corrupt, but how claims of public value are constructed, protected, reviewed and contested across institutional venues. This section does not develop those applications in full.

Net Zero transition finance and public health emergencies are useful test cases because both involve urgent public-interest objectives, large fiscal commitments, public–private dependence, expert judgement and multiple accountability venues. They therefore allow future research to examine whether ambiguity is preserved not only to conceal wrongdoing, but also to protect shared narratives of public value on which governments, firms, financiers, regulators, experts and auditors have already come to depend. The two cases are set out below as a future research agenda rather than as developed applications.

Net Zero Transition Finance

Net Zero transition finance illustrates how mutual vulnerability, ethical boundary analysis and venue analysis can be applied beyond conventional corruption cases. Carbon markets, green subsidies, transition bonds, climate-risk disclosure, renewable-energy procurement and infrastructure concessions are all justified through a powerful public-interest narrative: the urgent need to decarbonise. Yet those same instruments can also generate private advantage, fiscal exposure, weak evidence, inflated claims and political dependency (Bracking, 2015; Gabor, 2021; Newell and Paterson, 2010).

Mutual vulnerability arises because governments, firms, financiers, regulators, auditors and international partners may all become invested in the credibility of the same transition story. Once projects are approved, credits issued, subsidies paid or climate claims embedded in public accounts, many actors acquire an interest in preserving the claim that the intervention is genuinely green, additional and value for money.

Ethical boundary analysis then asks whether public power remains legitimate manoeuvring for a public-interest transition, or whether it has crossed into abuse through rent extraction, greenwashing, subsidy capture or selective enforcement (Delmas and Cuerel Burbano, 2011; Lyon and Montgomery, 2015; Michaelowa et al., 2019; Schneider and La Hoz Theuer, 2019).

Venue analysis adds the final layer by asking where that boundary should be tested: not only in courts or anti-corruption agencies, but also in budget hearings, climate-finance authorities, audit institutions, securities regulators, procurement review bodies and parliamentary committees. The value of the framework is that it neither dismisses Net Zero markets as corrupt nor accepts their public-interest label at face value; it identifies the venues where contested claims of public value, private gain and fiscal risk can be made visible, costed and reviewed.

Public health emergencies

Public health emergencies offer a second application because they combine urgent public purpose with exceptional discretion. Pandemic procurement, vaccine purchasing, emergency authorisations, lockdown-support schemes and scientific-advisory processes require governments to act quickly under uncertainty, often before evidence is complete and before ordinary accountability procedures can operate. These choices can pursue compelling public-interest goals while creating dense networks of shared exposure among ministers, officials, health advisers, regulators, pharmaceutical firms, logistics contractors and auditors (Hayman, 2020; Mazzucato and Kattel, 2020; OECD, 2020; Williams, 2020). Once contracts have been signed, emergency powers invoked, public claims made and large expenditures committed, many actors may acquire an interest in preserving the narrative that decisions were necessary, proportionate and evidence-led.

Ambiguity may therefore persist not only because misconduct occurred, but because clearer classification could expose weak evidence, excessive prices, preferential access, regulatory shortcuts or political promises made under pressure. Ethical boundary analysis asks whether emergency discretion remained proportionate to a genuine public-interest objective or crossed into rent extraction, favouritism or abuse. Venue analysis then asks where that judgement should be made: procurement review bodies, audit institutions, parliamentary inquiries, health regulators, courts, budget committees and public accounts committees. The analytical problem is therefore not only whether private gain occurred, but whether the public-interest justification remains credible once the emergency has passed.

Attachment E: Further Limitations

Eight limitations are outlined here, three of which were raised in section 5.3 Limitations and Further Research on page 32

E.1 Corrupt Competence and Clean Incapacity

The first limitation concerns a question the paper poses on the issue of competent but corrupt versus clean but incompetent leadership. If a society were made to choose between a corrupt but competent leadership group that delivers substantial social and economic value, and a clean but incapable one that cannot secure the political consensus to deliver, which better serves the public interest? The framework developed here does not answer that question as it is a measurement question that prevailing indicators cannot currently pose. This is because existing indicators capture neither realised public value nor the political mechanisms that made the delivery of public value possible.

Two considerations frame it for further research. First, the mutual vulnerability trap suggests that corrupt competence may not be a stable condition. Where the ambiguity equilibrium crowds out technocratic administration and pushes manoeuvring towards risk-averse and transactional forms, the capabilities that deliver value are progressively consumed by the arrangements that protect those who deliver it, so the comparison may describe a trajectory rather than a choice between two steady states. Second, any answer for a particular administration or project depends on the five quantities distinguished in Section A **boundary finding should rest on both dimensions rather than either alone**, with the strength required on one falling as the evidence on the other rises. That gradation is what the first-degree and second-degree offence distinction just described expresses in legal form: a first-degree offence demands stronger evidence of intent, abuse of means and private advantage, while a second-degree offence rests on demonstrated harm and private gain where intent cannot be proven. It also explains why foreseeable public value carries more weight than the other proxies, since it is where the two dimensions meet: what an actor could reasonably have foreseen bears on intent, while what was in fact delivered bears on outcome.

3.2: direct extraction, cost inflation, benefit shortfall, institutional damage and realised public value. Establishing those quantities empirically and determining over what horizon corrupt competence outperforms clean incapacity, is a task for further research using boundary-sensitive FTM measurement.

E.2 Weaponisation of the Framework

A second limitation is that the framework is itself open to weaponisation. Section 4.3 makes the point that guardrails such as audit, commitment control and anti-corruption powers are routinely turned into instruments of political or institutional coercion, and although a boundary-sensitive vocabulary brings greater clarity to such judgements, that clarity can itself be enlisted: an opponent's manoeuvring can be recast as boundary-crossing conduct, with the authority of measurement attached to the accusation.

The paper offers three partial answers to the weaponisation risk:

i) ***a higher evidentiary threshold***: claiming political manoeuvring as a defence requires more evidence and data before a judgement or assessment can be made, which routes contested cases into the policy and legislative gateways where reform can be pursued;
ii) ***a reform instrument***: including confidential political manoeuvring registers, which preserve contemporaneous evidence of purpose; and
iii) ***a legal constraint***: the culpability and proportionality limits proposed for the second-degree corruption offence.

None of the three is sufficient on its own, but the three together appear compelling. The risk remains though that boundary analysis becomes another coercive integrity power and therefore warrants treatment in its own right.

E.3 Illustrative Evidence

Third, the evidence presented here is illustrative rather than systematic. Section 4 draws on stylised cases, including the Pyramids and the Suez Canal, ***chosen to expose the analytical problem rather than to test a proposition***. The selection is deliberate rather than convenient: cases were chosen because they sit at the extremes of the boundary, where large public value and coercive means coincide most starkly, and such cases discriminate between competing accounts of the boundary more sharply than typical cases would. They are therefore not offered as a sample from which incidence could be inferred, and no claim about frequency or distribution rests on them. The paper therefore establishes that boundary-sensitive measurement is conceptually coherent and practically specifiable; it does not establish that it yields reliable estimates in application. That requires case-level FTM work on contemporary budgets with auditable transaction data, which is for future research.

E.4 Measuring Intent

Fourth, intent is more difficult to observe and measure than corruption. As Section 3.1 concedes, the framework does not observe intent but it can be reasoned from proxies: whether private gain was present, incidental or dominant, whether the public-interest justification was credible and checkable, and whether the decision weakened the rules governing the next contest. Boundary judgements will therefore remain contestable case by case. The claim is not that contestation is eliminated, but that it is relocated onto observable grounds where the reasoning can be examined by others, sometimes in courts of law and sometimes in risk analysis using proxies and reform instruments (e.g. declassified political manoeuvring registers, FTM analytics and annual anti-corruption and efficiency gain statements).

Intent proxy measurement in turn relies on boundary-sensitive measures, of which four carry most of the weight. First, ***foreseeable public value*** is a viable test: where public benefit was reasonably foreseeable at the point of decision, the public-interest justification becomes checkable rather than merely asserted. Second, ***means and constraints*** are observable. For example, coercive use of budget, hiring, commitment control, accounting, audit and anti-corruption powers leaves an administrative trail and is readily detected once it is looked for. Third, ***Follow-the-Money pathways supply both the method and the control points***, linking boundary judgements to the FTM costing of losses in public finance systems on which the technical element of the broader research rests. Fourth, ***institutional incentives shift*** once a boundary is accepted as measurable and foreseeable public value is admitted as a defence. In this context, corruption-reduction strategy moves away from raising the expected cost of corruption through prosecution and towards prevention and the orderly removal of toxic fiscal activities from the budget.

How that residual contestability is contained is set out at Section 3.1: boundary judgement runs on a deontic axis of intent and means and a consequential axis of realised public value, with the strength required on one falling as the evidence on the other rises. The first-degree and second-degree offence distinction raised in section 5.2 expresses that gradation in legal form.

E.5 Circularity of a Remedy

Fifth, one proposed remedy faces an apparent circularity. Confidential manoeuvring registers would have to be legislated and maintained by the same actors the trap currently protects, and the immediate effect of adoption would be to create a record capable of being read against them later. The framework thus explains both why the reform is valuable and why it is unlikely to be volunteered. Whether its insurance value to honest actors is sufficient to overcome that reluctance, and what external conditions might supply the impetus, remains unresolved. The reform therefore is unlikely to be volunteered, but it could be mandated, for example, through an election promise.

E.6 FTM Data Intensity

Sixth, boundary-sensitive FTM analysis is data-intensive. Tracing decisions and flows across the actors bound together by them presupposes transaction-level fiscal records, commitment and payment data, procurement documentation and audit trails of a quality that is unevenly available, and often weakest where corruption risk is highest. The approach may therefore be most readily applied in the settings that need it least, and adapting it to low-data environments is a research task rather than a detail of implementation.

This limitation is documented rather than speculative, since costing methodologies for which this paper supplies the conceptual framework has already been applied.

The Follow-The-Money corruption cycle divides public finance systems into twelve nodes, running from budget preparation and commitment control through procurement, contract management, verification and payment, audit and oversight, payroll and human resources, accounting, revenue and balance sheet management to accountability institutions. The associated model estimates corruption and other efficiency losses for any country with sufficient publicly available fiscal and risk data (Laing, 2025a, 2024, 2023, 2020a). The United States application of that methodology demonstrates both its reach and its constraints.

Three of those constraints carry directly into boundary-sensitive measurement. First, publicly available fiscal data is insufficiently granular: the IMF Government Finance Statistics database shows coherence problems between COFOG and economic-classification disclosures, and COFOG data are frequently reported only as total expenditure by function without cross-tabulation, so that salaries, subsidies and social benefits cannot be isolated within a function (Laing, 2025a). Second, corruption and fiduciary risk datasets are not available at sector or function level, which required whole-of-government risk metrics to be used for both dimensions of the estimate and limits the granularity of the results. Third, the existing models rely on public data, whereas a government conducting the same analysis internally would hold comprehensive financial and non-financial performance data and therefore a substantially stronger evidentiary foundation.

For boundary-sensitive measurement the third constraint is the binding one. Deciding whether a decision was legitimate manoeuvring or abuse requires evidence of purpose and sequence rather than of amounts alone, and that evidence sits disproportionately in internal records: commitment approvals, contract variations, verification files and the deliberative trail behind a decision. The data requirements of the costing methodology and the confidential manoeuvring register proposed above therefore converge on the same institutional reform, since both require government to hold a contemporaneous internal record and to make it available to an authorised forum after the event. The first two constraints are more tractable, in that improved COFOG granularity and sector-level risk data are matters of statistical practice and international agreement rather than of principle, though neither lies within the reach of an individual researcher.

E.7 Over-reliance on European Canon

Seventh, the normative foundations are drawn from a predominantly European canon. The boundary concept developed here rests on Socrates, Plato and Aristotle, extended through Augustine, Aquinas, Dante, Machiavelli and Montesquieu, and the paper makes a general claim about the ethical limits of public power on that basis. Whether the boundary between legitimate manoeuvring and abuse falls in the same place, or is drawn in the same terms at all, in traditions with different accounts of office, obligation and reciprocity is not examined here and should not be assumed.

Two things limit the damage. The canon is used to establish that the boundary problem is old and unresolved rather than to fix where the boundary lies, and the claim that office holds powers whose use requires justification beyond the officeholder's own advantage is not distinctively European.

More importantly, the measurement tests proposed here are procedural rather than substantive. Whether private gain was present, incidental or dominant, whether a public-interest justification was credible at the point of decision and checkable afterwards, and whether a decision weakened the rules governing the next contest are questions that can be asked of any fiscal system without presupposing a particular account of office, obligation or reciprocity. What varies across traditions is the answer, and the framework is designed to record which signs were present rather than to settle the answer centrally. Testing whether the tests themselves travel, by applying them in non-European fiscal systems and comparing where practitioners locate the boundary, is the research task this limitation sets.

E.8 Falsifiability

Finally, the mutual vulnerability trap is not yet sharply falsifiable. Silence in the face of suspected corruption is consistent with the reciprocal exposure described above, but equally with ordinary risk-aversion, resource constraints or indifference. Distinguishing them requires observable implications this paper has not specified: that disclosure rates fall as the density of shared decisions rises, that proximity predicts silence independently of an actor's own conduct, or that introducing contemporaneous registers raises disclosure among actors with clean records. Those implications are stated here as hypotheses rather than left to future work. H1, disclosure density: rates of internal reporting fall as the proportion of an actor's decisions taken jointly with others rises, testable against reporting logs and decision registers in agencies where both are recorded. H2, proximity independence: organisational or coalitional proximity to a suspected actor predicts silence after controlling for an actor's own exposure, testable through case-record analysis of who declined to act and what their own record was. H3, register effect: introducing contemporaneous registers of political manoeuvring raises disclosure among actors with clean records but not among those with prior exposure, testable as a before-and-after comparison where such registers are adopted. Each is falsified by a null result, and H3 also by the opposite sign. What the paper does not yet supply is the data, since the reporting logs and decision registers required are held internally and rarely released, which is the access constraint noted at E.6 rather than an indeterminacy in the proposition itself. Specifying and testing such implications is the step needed to convert the trap from an interpretive account into a testable proposition.

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