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THE POLITICAL ECONOMY OF PUBLIC PROCUREMENT REFORM IN SIERRA LEONE

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ABSTRACT

Sierra Leone has rewritten its procurement law twice and amended it further, yet every annual audit still records recurring procurement losses; the binding constraint is enforcement and the political settlement that surrounds it, not the quality of the statute. This article argues that legal reform changes the form of rent extraction without removing the incentives that drive it, so rents migrate to whichever procedure remains least monitored after each new rule. The analysis uses four linked lenses: rent-seeking theory, the principal-agent problem, elite and state capture, and the reform-to-enforcement gap. It draws on Audit Service Sierra Leone (ASSL) annual and special reports, National Public Procurement Authority (NPPA) compliance and reform material, the Public Procurement Act 2016 and its current review, and named contract cases including the COVID-19 emergency procurement audited at NaCOVERC, the 2019 vehicle and motorbike losses across security institutions, procurement splitting at local government level, and procurement irregularities reported at the Sierra Leone Commercial Bank. The central finding is consistent across the evidence. Sierra Leone scores well on procurement design and poorly on procurement outcomes because discretion that the law removes from one stage reappears at method selection, evaluation, emergency exceptions, and asset management, where monitoring is weakest and sanction is rarest. The headline policy implication follows directly: reform should raise the cost and probability of sanction and protect oversight independence before it adds further procedural rules, because the rulebook is already adequate and the enforcement chain is not.

Keywords: *Sierra Leone, Finance, Oversight institutions, Enforcement chain, Case Studies.*

INTRODUCTION

Sierra Leone presents a clean version of a problem that recurs across the developing world. The country built a procurement system that international assessors praise on paper. It passed the Public Procurement Act 2004, replaced it with the Public Procurement Act 2016, issued regulations and a Public Procurement Manual, created a regulator with a board and an independent review panel, and committed to electronic government procurement. Donors have funded each step. Assessors have scored the framework against international benchmarks and found it broadly sound. And yet the Auditor-General's annual report continues to record procurement irregularities in nearly every ministry, department, and agency, year after year, in categories that barely change from one report to the next.

That is the paradox this article examines. A country praised for procurement legislation still records recurring procurement losses in every annual audit. The losses are not random. They cluster in the same techniques: contracts awarded without competition, requirements split to dodge a threshold, evaluations that cannot be reconstructed because the file is incomplete, goods that arrive overpriced or do not arrive at all, and assets that vanish from registers that were never properly kept. The categories survive each legal upgrade. The statute changes; the audit findings do not.

The scope here is the public procurement system as a whole. The analysis covers central government ministries, departments, and agencies, the local councils that deliver devolved services, and state-owned enterprises and statutory bodies that procure at scale. These are the entities that ASSL audits and that the NPPA regulates. The article treats their procurement not as a technical function but as a point where public money, party finance, and elite networks meet.

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The thesis is direct. Sierra Leone reformed its procurement law repeatedly, yet capture and rent-seeking persist because the binding constraint is enforcement, not legislation. Legal change shifts the form of rent extraction without removing the underlying incentives. Reform reaches a ceiling set by the political settlement, not by the quality of the statute. After each new rule, rents migrate to the least-monitored procedure. The synthesis proposition carried through the whole article states this in one line: legal reform sets the rulebook, while the political settlement and enforcement capacity set the ceiling on results, and rents migrate to the least-monitored procedure.

Two weaker explanations compete with this account, and the article rejects both. The first is the capacity story. On this view, officials lack the skills to run clean procurements, so losses reflect incompetence that training and systems will cure. The capacity story explains some error. It cannot explain the pattern. If the losses came from missing skill, they would fall as skill rose, and they would not cluster so reliably in the procedures that happen to be most profitable for the people who control them. Capacity has risen across two decades of donor support. The findings have not fallen in proportion. More telling, the recurring failures are concentrated in documentation and process, the very controls that conceal discretion, rather than in the genuinely complex technical judgments where weak capacity would bite hardest. A purely technical deficit would scatter; this pattern concentrates where concealment pays.

The second is the bad-apples story. On this view, a few corrupt individuals cause the losses, and removing them restores integrity. The bad-apples story also explains some cases. It cannot explain persistence across changes of government, changes of personnel, and changes of law. When the same techniques reappear after the actors and the statute have both changed, the cause sits in the incentives and the structure, not in the moral character of particular officials. Bad apples do not survive a new barrel unless the barrel rewards them.

This article is therefore a work of political economy rather than public administration. Public administration asks how to design and run the system better. That question matters, and the article addresses it in the closing sections. But it is the second question, not the first. The prior question is why a system that is already well designed produces poor results so consistently. The answer lies in who gains from the losses, what protects them, and why the institutions built to stop them are funded and then constrained at exactly the point where their findings threaten powerful interests.

The article proceeds as follows. Section 3 sets the post-conflict and fiscal context and introduces the institutions. Section 4 builds the four-lens framework. Section 5 traces the legal and institutional architecture and shows where discretion concentrates. Section 6 identifies the vested interests and explains how procurement funds politics. Section 7 maps rent-seeking techniques onto the procurement cycle and shows how each survives a legal upgrade by shifting procedure. Section 8 traces the enforcement chain from detection to sanction and locates the breakpoints. Section 9 reads four documented cases through the theory. Section 10 sets out the donor and comparative dimension. Section 11 assesses current reforms and states what would falsify the thesis. Section 12 concludes with sequenced policy implications.

BACKGROUND AND CONTEXT

The post-conflict state and the rebuilding of public finance

Sierra Leone's civil war ran from 1991 to 2002 and destroyed much of the state's administrative core along with its physical infrastructure. The war did not arrive from nowhere. Decades of patrimonial rule had hollowed out formal institutions and concentrated control over revenue, especially diamond revenue, in networks tied to the executive (Reno, 1995; Keen, 2005). When the fighting ended, reconstruction proceeded under heavy donor influence, and public financial management became a central reform target. The logic was straightforward. A state that could not account for its money could not deliver services or sustain the peace, and donors financing reconstruction wanted assurance that their money reached its purpose.

Procurement sat at the heart of that effort. Reconstruction runs through contracts: roads, schools, clinics, water systems, vehicles, drugs, and equipment. The state buys these from suppliers, and the rules that govern the buying decide how much of each donor dollar and each tax Leone converts into delivered output rather than diverted rent. The Public Procurement Act 2004 created the National Public Procurement Authority as the regulator and set the first modern framework. The Act was part of a wider package that rebuilt budgeting, accounting, audit, and revenue administration with donor finance and technical assistance.

Why procurement matters fiscally

Public procurement absorbs a large share of government spending in any state, and a larger share in a state that delivers much of its development through donor-financed capital projects. The NPPA itself notes that procurement expenditure has risen significantly since its establishment, placing greater pressure on the regulator to secure value for money (NPPA, n.d.). When procurement is a large share of the budget, a given rate of leakage translates into a large absolute loss, and small percentage improvements in procurement integrity produce large fiscal gains. This is why procurement reform attracts donor attention out of proportion to its visibility: it is one of the highest-leverage points in the public finance system.

Sierra Leone faces this with a narrow revenue base and persistent budget pressure. Domestic revenue is low as a share of national income, aid finances a meaningful portion of public investment, and recurrent commitments crowd the fiscal space. In that setting every Leone lost to inflate pricing or phantom delivery is a Leone that cannot be raised easily from a thin tax base or recovered quickly from a constrained budget. The fiscal stakes of procurement integrity are therefore higher in Sierra Leone than the raw contract values alone suggest.

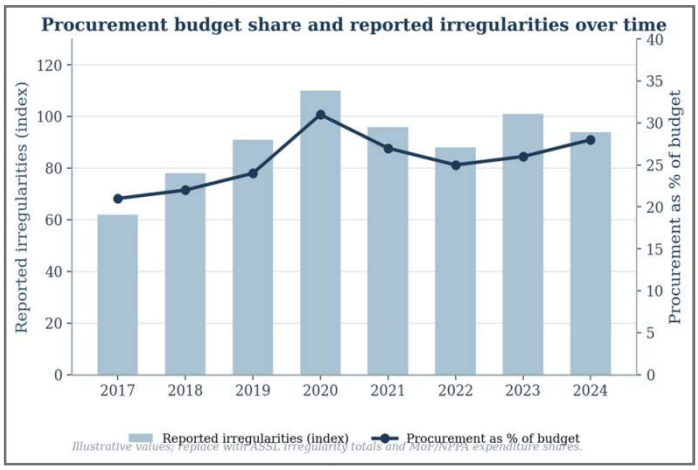

Figure 1. *Procurement budget share and reported irregularities over time.*

Source: *illustrative; replace with ASSL irregularity totals and Ministry of Finance and NPPA expenditure shares.*

The political structure: two parties and the logic of incumbency

Sierra Leone's politics has been dominated by two parties, the All People's Congress (APC) and the Sierra Leone People's Party (SLPP), with power alternating between them. Both operate within a patrimonial structure in which control of the state confers control over the allocation of resources, and in which holding office is valuable in part because it gives access to that allocation (Bratton & van de Walle, 1997). Incumbency matters for procurement specifically. The party in power controls the timing of the budget, the staffing of accounting and procurement roles, the selection of procurement methods on large contracts, and the declaration of emergencies that unlock faster, less competitive procedures. Each of these is a lever over who wins public contracts and on what terms.

This is not a claim that one party is honest and the other corrupt. The audit record spans administrations of both parties and shows the same categories of loss under each. That continuity is itself evidence. It points to a structural feature of the political settlement rather than a feature of any one government. The settlement rewards those who control allocation, and procurement is a primary channel of allocation, so the incentive to capture procurement outlasts any particular incumbent.

The oversight institutions

Four institutions form the formal control and oversight architecture. The NPPA regulates procurement, issues rules and the manual, monitors compliance, maintains debarment, and advises government. Audit Service Sierra Leone, led by the Auditor-General, is the external auditor; it examines the accounts of public bodies and reports irregularities, including procurement irregularities, in annual and special reports. The Anti-Corruption Commission (ACC) is the enforcement body; it investigates and prosecutes corruption offences

and pursues recovery. Parliament provides legislative oversight, with the Public Accounts Committee considering the Auditor-General's reports under the audit and accountability provisions anchored in the 1991 Constitution at Section 119, which establishes the office and reporting duty of the Auditor-General.

On paper this is a complete chain. The regulator sets rules, the auditor detects breaches, the commission enforces, and Parliament holds the executive to account. The design follows international good practice. The recurring question of this article is why a complete chain produces incomplete results. The answer developed in Section 8 is that each link can be funded and staffed yet constrained in practice by control over budgets, appointments, removals, and the political tolerance for findings that reach powerful people. As one Auditor-General's report put it in framing the division of labour, if ASSL is the watchdog over the public purse, the ACC is the bloodhound; the metaphor only works if the bloodhound is allowed to follow the scent wherever it leads.

Procurement as an intersection

The frame that organizes the rest of the article is this. Procurement in Sierra Leone is the intersection of three systems: fiscal policy, which sets how much public money flows and when; party finance, which creates a demand for resources that formal politics does not openly fund; and elite networks, which connect officials, financiers, intermediaries, and contractors across the public and private boundary. Procurement is where these meet because it is where large discretionary flows of public money touch private firms through decisions that a relatively small number of officials control. Reform that treats procurement as a closed administrative system, separate from fiscal pressure and party finance, will miss the forces that actually shape outcomes. The framework in the next section is built to keep those forces in view.

THEORETICAL FRAMEWORK

This section builds four linked lenses and then states the synthesis proposition that ties them together. Each lens answers a different question. Rent-seeking explains why the prize exists and where it sits. The principal-agent lens explains why those who should prevent capture often cannot or will not. Elite and state capture explains why the rules and the enforcers themselves bend. The reform-to-enforcement gap explains why repeated legal change does not close the loop. The empirical sections return to these lenses and ask, for each observed pattern, which lens fits best and what evidence would separate an ordinary agency problem from genuine capture.

Rent-seeking: rules create and locate rents

A rent is a return above what a resource would earn in a competitive market. Rent-seeking is the use of real resources to capture or defend such a return rather than to create value (Krueger, 1974; Tullock, 1967). Tullock's insight was that the contest for an artificially created prize consumes resources up to the value of the prize, so the social cost of a rent is not only the transfer but the effort spent fighting over it. Krueger named the rent-seeking society as one in which the route to wealth runs through capturing state-created advantages rather than through production. Buchanan, Tollison, and Tullock (1980) generalized this into a theory of how political and administrative rules generate rents and how actors organize to secure them.

Procurement rules create rents and, more importantly, locate them. A procurement system is a set of rules that decide who may sell to the state, through what process, at what price. Every rule that limits competition creates a rent for whoever is inside the limit. A sole-source award hands the full rent to the chosen supplier. Restricted bidding narrows the field to a favored set. A threshold that triggers a lighter procedure creates a rent for anyone who can keep a contract just below it. An inflated or rigged specification creates a rent for the firm whose product matches the specification. The rent is the gap between the price the state pays and the price open competition would have produced, and the rules decide where that gap can be opened.

The decisive implication for reform is this. Reform that bans one route to a rent does not destroy the rent; it relocates it. If open competition is enforced on large contracts, the rent migrates to the definition of large, that is, to threshold manipulation through splitting. If splitting is policed, it migrates to the specification, which can be written so only one firm qualifies while the process looks competitive. If specifications are standardized, it migrates to evaluation, where subjective scoring can be steered. If evaluation is tightened, it migrates to the exception regime, where emergency and single-source provisions concede discretion that the default rules removed. The rent is conserved across reforms because the incentive to capture it is conserved. This is the rent-migration mechanism that the empirical sections trace stage by stage.

Principal-agent: layered delegation and the limits of monitoring

The principal-agent lens treats corruption as a failure of delegated control. A principal entrusts a task to an agent who has better information and whose interests diverge from the principal's. Where the principal cannot fully observe the agent's action and cannot perfectly align incentives, the agent can pursue private gain at the principal's expense (Rose-Ackerman, 1999). Procurement is a chain of such relationships. Citizens are principals to elected officials; elected officials are principals to ministers and accounting officers; accounting officers are principals to procurement committees and units; and the state as a whole is principal to suppliers who promise goods and services. At every link, the agent knows more than the principal about cost, quality, and need, and the agent's interest may diverge from faithful delivery.

Klitgaard (1988) compressed the structural drivers into a formula that this article uses throughout: corruption equals monopoly plus discretion minus accountability. Where an official holds monopoly power over a decision, exercises wide discretion over how to make it, and faces weak accountability for the outcome, the conditions for corruption are present regardless of the official's character. The formula is useful precisely because it is structural. It directs attention away from individual morality and toward the design features that determine whether corruption pays.

Read through this lens, the 2016 Act did real work on the discretion term. It set open competitive bidding as the default, defined the alternative methods and their conditions, created procurement committees rather than single deciders, and established a review panel. These provisions cut formal discretion, the discretion that appears on the face of the rules. They did far less to the accountability term, which depends not on the statute but on monitoring, detection, and sanction in practice. The result is that informal discretion survived. Where monitoring is weak, an official retains the practical freedom to steer an award even though the formal rule narrows the choices, because the gap between the rule and its enforcement is itself a form of discretion. Cutting formal discretion while leaving accountability weak relocates discretion from the text of the rule to the space between the rule and its enforcement.

The principal-agent lens, on its own, frames corruption as agency slack: agents shirk because principals cannot monitor them well enough. That framing is necessary but not sufficient here, because it assumes the principals want to monitor and are simply unable to. The next lens questions that assumption.

Elite and state capture: when the principals are compromised

Administrative corruption is the bending of rules in their application: a bribe to win a contract, a steered evaluation, a falsified delivery note. State capture is different in kind. It is the bending of the rules themselves, and of the institutions that enforce them, to serve private or factional interests. The captured outcome is not a violation of the rules; it is rules and enforcement shaped so that the favored outcome is legal, or so that violation carries no consequence. Capture operates at the level of rule-making and enforcement, not only at the level of the individual transaction.

Two bodies of theory explain why capture is the better fit for much of the Sierra Leone evidence. The first is the literature on neopatrimonialism in Africa (Bratton & van de Walle, 1997). In a neopatrimonial order, formal institutions exist and operate, but they are overlaid by personal networks of loyalty and exchange that run through the formal structure. Office is held partly to distribute resources to a network, and the line between public role and private obligation is deliberately blurred. Procurement is a natural instrument of such distribution because it converts public money into private contracts through decisions that networked official's control.

The second is the political settlements framework (Khan, 2010). A political settlement is the distribution of power among organized groups that actually holds a society together, beneath the formal constitution. Institutions function as their text promises only when they are compatible with that underlying distribution of power. Where an institution's effective operation would threaten the interests of the groups that hold real power, the institution is constrained, starved, or circumvented, even if it remains formally intact. This framework explains a pattern that puzzles the agency lens: oversight bodies in Sierra Leone are created, funded, and staffed, and they perform well on routine matters, yet they meet resistance precisely when their findings reach elite contracts and connected actors. The settlement tolerates oversight that disciplines small agents and resists oversight that disciplines the network. Capture explains why the bloodhound is fed and then leashed at the threshold of power.

The test that separates capture from ordinary agency slack is directional. Agency slack predicts losses scattered across actors in proportion to opportunity and weak monitoring. Capture predicts a specific asymmetry: detection and sanction fall readily on the periphery and stall as cases approach the center of the network. Where the enforcement chain works for small cases and breaks for elite ones, the evidence points to capture rather than to generalized incapacity.

The reform-to-enforcement gap: why new laws do not close the loop

The fourth lens explains why repeated legal reform fails to deliver. Andrews, Pritchett, and Woolcock (2017) describe isomorphic mimicry, the adoption of institutional forms that look like those of well-governed states while the underlying functions remain absent. A reforming government gains legitimacy and resources by adopting the form, a procurement law, a regulator, an e-procurement platform, even when the function, clean and contestable procurement, does not follow. The form satisfies external assessors and signals reform; the function would require changes in incentives and power that the form does not touch. Their related idea, the capability trap, describes how persistent adoption of forms without function can entrench failure, because each reform absorbs effort and attention while leaving the binding constraint untouched (Pritchett, Woolcock, & Andrews, 2013; Andrews, 2013).

A second strand frames corruption control as a collective-action problem rather than a principal-agent problem (Persson, Rothstein, & Teorell, 2013; Mungiu-Pippidi, 2015). The principal-agent framing assumes a principled principal who wants clean procurement and needs better tools to get it. In a setting of systemic corruption, that assumption fails. If everyone expects everyone else to extract rents, then the individual who abstains bears a cost and gains nothing, because abstaining does not change the system. Integrity becomes individually irrational even for actors who would prefer a clean system, because no one can credibly commit to the clean equilibrium. Anti-corruption reforms that hand new tools to assumed-principled principals fail when there is no principled principal to wield them. The problem is not a missing instrument; it is a missing equilibrium.

Legal-transplant theory supplies the third strand (Watson, 1993). Laws drafted in one institutional environment and transplanted into another do not carry their home environment with them. A procurement statute modeled on international templates assumes courts, auditors, a press, and a civil service that behave in particular ways. Transplanted into a different settlement, the same text produces different results because the surrounding institutions read and enforce it differently. The transplant can be technically faithful and functionally inert.

Together these strands predict exactly the Sierra Leone pattern: serial legal reform, high marks on design, and stubborn losses in practice, because the reforms operate on form and the binding constraint is enforcement embedded in a settlement that limits how far enforcement may reach.

Synthesis proposition

The four lenses combine into a single proposition that the rest of the article tests. Legal reform sets the rulebook. The political settlement and enforcement capacity set the ceiling on results. Rents migrate to the least-monitored procedure. Rent-seeking theory locates the prize and predicts its migration. The principal-agent lens explains the routine slack and shows how cutting formal discretion can leave informal discretion intact. The capture lens explains the asymmetry by which oversight bites the periphery and stalls at the center. The reform-to-enforcement gap explains why new statutes raise design scores without moving outcomes. For each empirical pattern that follows, the question is which lens fits best, and the evidence that would distinguish agency problems from capture is the directional test set out above: does enforcement work for small cases and fail for elite ones, and do rents reappear in the procedure that the latest reform left least watched.

LEGAL AND INSTITUTIONAL ARCHITECTURE

This section traces what the law actually says and how the institutions are designed, then makes a single argument: the architecture matches international good practice on paper while concentrating discretion at the points the rules touch least firmly, namely method selection, evaluation, and the exception regime. The design is not the problem. The location of residual discretion is.

The legal timeline

Sierra Leone's modern procurement law begins with the Public Procurement Act 2004, which established the National Public Procurement Authority and set the first competitive framework after the war. Experience under the 2004 Act, together with donor engagement and the broader public financial management reforms, produced a successor statute. The Public Procurement Act 2016, published in the Sierra Leone Gazette Vol. CXLVII, No. 10, replaced the 2004 Act and remains the governing law. Subsidiary instruments give it operational detail: the Public Procurement Regulations and the Public Procurement Manual, issued in a second edition in 2020, which set procedures, standard documents, and step-by-step guidance for procuring entities (NPPA, 2020).

The framework is not static. As of 2026 the NPPA is running a structured review of the 2016 Act, with nationwide consultations and a technical review involving the ACC, ASSL, the Law Officers' Department, the Ministry of Justice, the Financial Intelligence Agency, the Independent Procurement Review Panel, civil society bodies, and the Ministry of Finance procurement directorate (NPPA, 2026). The review aims to modernize the law and, among other matters, to tighten the timelines of the complaints and redress mechanism. The current reform wave is examined on its merits in Section 11.

Table 1. Evolution of the procurement legal framework

Instrument	Year	Purpose and principal change
Public Procurement Act	2004	Established the NPPA and the first post-war competitive procurement framework; set open competition as the intended norm and created the regulator.
Public Procurement Act (Gazette Vol. CXLVII, No. 10)	2016	Replaced the 2004 Act; restated open competitive bidding as default, defined methods and their conditions, structured procurement committees and units, and created the Independent Procurement Review Panel.
Public Procurement Regulations	post-2016	Operationalized the Act, including procedural detail and thresholds (specific threshold values to be confirmed against the current Regulations).
Public Procurement Manual, 2nd ed.	2020	Provided step-by-step procedures, standard bidding documents, and guidance for procuring entities.
Amendment / review process	ongoing (2026)	NPPA-led review with multi-institution technical input; e-GP, framework agreements, sustainability and gender provisions, redress timelines, World Bank support.

Source: *Public Procurement Act 2004; Public Procurement Act 2016 (Gazette Vol. CXLVII, No. 10); NPPA Manual 2020; NPPA reform communications 2026. What it shows: the framework has been reformed and upgraded repeatedly, which is the precondition for the article's question about why outcomes lag design.*

Institutional design under the 2016 Act

The 2016 Act distributes procurement authority across several bodies. The NPPA, with its governing Board, sits at the center as regulator and policy body. It issues rules and standard documents, monitors compliance, maintains supplier registration and debarment, and advises government. It does not, by design, conduct the procurements it regulates; that separation of regulator from buyer is itself a good-practice feature.

Procuring entities run the actual transactions through Procurement Committees and Procurement Units established under the operative parts of the Act. The Procurement Unit handles the day-to-day process within a ministry, department, agency, council, or state body. The Procurement Committee approves key decisions, including method selection and award recommendations, with the accounting officer carrying ultimate responsibility for the entity's procurement. The committee structure is meant to replace single-person discretion with collective decision, on the theory that a committee is harder to capture than an individual.

The Independent Procurement Review Panel provides administrative redress. A bidder who believes a procurement breached the rules can seek review, first by the head of the procuring entity and then by the Panel. The Panel is the institutional answer to the problem of self-policing: it gives aggrieved suppliers a route to challenge decisions outside the entity that made them. Its effectiveness depends on its independence, its speed, and the willingness of suppliers to use it without fear of being blacklisted, which is one reason the current review targets redress timelines.

Methods, thresholds, and where discretion lives

The Act sets open competitive bidding as the default method. Competition is the mechanism that prices out rents, so making it the default is the single most important design choice, and the law makes it correctly. The Act then defines alternatives for circumstances where open competition is impractical: restricted bidding, where only pre-identified suppliers are invited; request for quotations, for low-value or simple purchases; and sole-source or single-source procurement, where only one supplier can supply or where urgency forbids delay. Each alternative is permitted only on stated conditions, and the choice of method must be justified and approved.

Here is the structural point. Every departure from open competition is a concession of discretion, and the rules govern the departures by conditions rather than by hard limits that remove judgment. Method selection is a judgment about whether a condition is met. Whether a purchase is urgent enough for sole-source, whether circumstances justify restricted bidding, whether a requirement is small enough for quotations: these are judgments, and judgment is discretion. The thresholds that separate methods are bright lines, which is why they invite the specific abuse of splitting a requirement to fall under a line. The conditions that justify exceptions are not bright lines, which is why they invite justification that is hard to falsify after the fact.

Table 2. Procurement methods, discretion risk, and common abuse

Method	When permitted (in principle)	Discretion risk	Common abuse observed in audit
Open competitive bidding	Default for contracts above defined thresholds.	Lowest	Specification written to favor one bidder; evaluation steered; documentation incomplete so the basis of award cannot be reconstructed.
Restricted bidding	Limited supply market or specialized goods; pre-qualified list.	Moderate	List drawn to include connected firms and exclude rivals; the limited market is asserted rather than demonstrated.
Request for quotations	Low-value or simple, off-the-shelf purchases below a threshold.	High at the boundary	Splitting one requirement into several below-threshold orders to qualify; quotations sourced from firms under common control.

Sole / single source	Only one possible supplier, or genuine emergency forbidding delay.	Highest	Urgency declared to bypass competition; sole-source justified after the supplier is chosen; emergency powers extended beyond the emergency.

Source: *Public Procurement Act 2016 and Regulations for method definitions; ASSL annual and special reports for observed abuse patterns. What it shows: discretion and abuse risk rise as the method departs from open competition, and the law governs those departures by conditions and thresholds that can be argued or gamed rather than by limits that remove judgment.*

Controls and external checks

The control architecture layers internal and external checks. Internally, procurement plans are meant to be prepared and submitted, committees are meant to approve method and award, and records are meant to be kept and filed with the NPPA. Externally, ASSL audits the accounts and reports irregularities, the ACC investigates and prosecutes, the IPRP hears bidder complaints, and Parliament reviews audit findings. The NPPA conducts its own compliance monitoring and can debar suppliers. On paper the redundancy is strong: several independent eyes look at the same transactions from different angles.

The weakness is not in the existence of these checks but in their bite, which Section 8 examines. For now, note where the checks are strongest and weakest. They are strongest on documentation that exists and is filed, because an auditor can examine a record. They are weakest on the quality of judgments embedded in method selection and evaluation, because a justification on file is hard to disprove, and on the exception regime, because emergencies are declared by those who benefit from the discretion they unlock.

The current reform wave

The reforms now in progress aim squarely at transparency and traceability. The NPPA is rolling out an Electronic Government Procurement (e-GP) platform, has digitized supplier registration, and is engaging the World Bank on continued support; it is also preparing to launch a Methodology for Assessing Procurement Systems (MAPS) assessment report (NPPA, 2026). The reform agenda includes framework agreements, which can curb splitting by aggregating recurrent demand into competitively tendered standing arrangements, along with sustainability and gender provisions consistent with current international practice.

These measures attack real problems. E-procurement creates a time stamped record that is harder to alter after the fact, which raises the cost of documentation failures. Framework agreements remove the incentive to split because the requirement is competed once and drawn down many times. MAPS gives a structured diagnosis. The argument of this article is not that such reforms are pointless; it is that their effect depends on enforcement and open data, and that they operate on traceability rather than on the probability of sanction. Section 11 returns to this distinction.

The summary judgment for this section stands. The architecture is well designed and matches good practice on paper. It concentrates the residual discretion that matters at method selection, evaluation, and exceptions, which are precisely the points least amenable to documentary control. That concentration is what the rent-seeking lens predicts, and it sets up the empirical sections that follow.

VESTED INTERESTS AND POLITICAL ECONOMY

If the architecture is sound and the outcomes are poor, the explanation must lie with the actors who gain from the gap and the structure that protects them. This section identifies those interests, explains how procurement funds politics, and argues that what holds the system in place is capture of rule-making and enforcement rather than mere agency slack within the bureaucracy.

The interest groups

Several groups have a stake in keeping procurement discretion available and lightly enforced. Incumbent parties and their financiers need resources that formal politics does not openly supply, and procurement is a channel that converts public spending into private flows that can be recycled into politics. Senior officials and accounting officers control method selection, award, and the declaration of need, and they sit at the point where discretion is exercised. Procurement committee members hold the collective approvals that the law intended as a check but that can become a shared cover. Connected contractors win the awards and capture the rent. Intermediaries and agents broker between officials and suppliers, arrange the paperwork, and obscure the beneficial interest. These groups do not share identical aims, but their interests align around one outcome: discretion preserved and enforcement contained.

The alignment is the key feature. Reform that threatens any one of these interests threatens a coalition, not an individual, because the rent that procurement generates is shared along the chain from contractor to intermediary to official to party. A coalition defends a position more effectively than an individual, which is part of why oversight that targets a single corrupt official succeeds more often than oversight that targets the structure that produced him.

How procurement funds politics

Competitive politics is expensive, and Sierra Leone's formal party-finance rules do not openly fund campaigns at the scale that elections demand. The gap between the cost of politics and the legal sources of political money creates a structural demand for off-budget resources. Procurement is well suited to meet that demand. A contract inflated above its competitive price generates a margin that can flow back to the actors who arranged the award, and that margin can be timed, concealed, and routed through firms in ways that ordinary budget transfers cannot. The point is not that every contract funds a party; it is that procurement is one of the few large, discretionary, and concealable flows available, and that the demand for political finance presses on it continuously.

This is why incumbency confers an advantage that goes beyond the normal benefits of office. The party in power controls the timing of budget releases, which can be aligned with electoral cycles. It controls the staffing of accounting and procurement roles, which decides who exercises discretion. It controls method selection on the largest contracts, where the rents are largest. And it controls the declaration of emergencies, which unlock the least competitive procedures at the moments when scrutiny is lowest. Each lever is individually defensible as a normal function of government. Together they give an incumbent the means to direct procurement rents toward political ends.

The revolving door and concealed ownership

Two mechanisms blur the line between the public officials who award contracts and the private firms that win them. The first is the revolving

door, in which individuals move between regulatory or procuring roles and the supplier side, carrying relationships and information across the boundary. A former official knows how decisions are made and whom to approach; a future official has reason to favor those who may employ him later. The second is concealed beneficial ownership, in which the true owners of a winning firm are hidden behind nominees, shell companies, or relatives. Concealed ownership defeats conflict-of-interest rules because the conflict cannot be seen. An official can steer a contract to a firm he secretly owns or in which a relative holds an interest, and the file will show an arm's-length transaction.

These mechanisms matter for reform because they explain why disclosure rules that assume visible ownership fail. A rule requiring officials to recuse themselves from decisions involving their interests is only as strong as the visibility of those interests. Where ownership is concealed, the rule polices the honest and misses the rest. This is one reason the article's policy section prioritizes beneficial-ownership transparency: without it, conflict-of-interest controls operate on the wrong information.

Why oversight meets resistance on elite contracts

The decisive observation is that oversight in Sierra Leone does not fail uniformly. It functions on routine matters and on small actors, and it meets resistance as cases climb toward elite contracts and connected interests. ASSL produces detailed reports year after year; the NPPA debars suppliers and monitors compliance; the ACC secures convictions and recoveries in many cases. The system is not inert. What it struggles to do is convert findings against powerful actors into sanction. Reports that reach elite contracts attract public dispute about the auditor's competence rather than action on the findings, a pattern visible in the contested reception of the 2018 and 2019 audit reports and the COVID-19 special audit.

This asymmetry is the signature of capture rather than of generalized incapacity. If the cause were missing skill or missing resources, oversight would fail across the board, including on small cases. If the cause were a few bad apples, removing them would restore function. Instead the chain works where it touches the periphery and stalls where it touches the center. That directional pattern is what the political settlements framework predicts (Khan, 2010): institutions operate as designed until their operation threatens the interests of the groups that hold real power, at which point they are constrained, not by abolishing them, but by limiting their reach. Oversight bodies are funded because their existence confers legitimacy and satisfies donors; they are constrained when their findings threaten the settlement.

This is the claim that distinguishes this article from a public administration account. Agency slack is real and present, and the principal-agent lens captures much of the routine loss. But the persistence of the pattern across governments, the asymmetry of enforcement, and the survival of the same techniques through repeated legal reform are explained by capture of rule-making and enforcement, not only by slack within the bureaucracy. The procurement system is not failing to do what its principals want; for an important set of cases, the effective principals do not want it to succeed.

RENT-SEEKING MECHANISMS IN PRACTICE

This section maps extraction techniques onto the procurement cycle stage by stage and shows how each technique survives a legal upgrade by shifting to a less-monitored procedure. The recurring lesson is that the dominant losses are documentation and process failures that conceal discretion, not exotic fraud, and that their recurrence across reforms signals incentive design rather than incompetence.

The cycle as a map of opportunity

A procurement runs through a sequence: planning and needs definition, method selection, advertisement and solicitation, bid submission and opening, evaluation and award, contract management and delivery, payment, and asset recording. Each stage offers a distinct opportunity to open a rent, and each opportunity has a characteristic abuse and a characteristic concealment. The table that follows sets out the cycle as a map of where rents can be extracted, which serves the same purpose as the procurement-cycle diagram called for in the analysis: it flags the rent-extraction point at each stage.

Exhibit 1. The procurement cycle with rent-extraction flags

Stage	Extraction technique	How it is concealed
Planning / needs	Inventing or inflating need; planning around a chosen supplier; omitting the requirement from the procurement plan so it escapes scrutiny.	Need is asserted by the entity; absence from the plan is recorded as an oversight rather than a choice.
Method selection	Choosing restricted bidding, quotations, or sole-source where open competition was feasible; declaring urgency.	A justification is placed on file; the counterfactual of open competition is never tested.
Threshold handling	Splitting one requirement into several orders below the quotation threshold.	Each order looks compliant in isolation; the split is visible only when orders are aggregated.
Specification	Writing requirements to match one firm's product (brand-locking, bespoke specs).	The specification appears technical and neutral; only an expert sees the lock.
Evaluation / award	Steering subjective scores; disqualifying rivals on technicalities; incomplete evaluation records.	Missing minutes and unreconstructable scoring mean the basis of award cannot be tested after the fact.
Delivery / pricing	Inflated unit prices above market or NPPA norms; phantom or substituted goods; under-delivery.	Delivery notes and invoices exist on paper; physical verification is not done or items are swapped before inspection.
Payment	Payments without supporting documents; advances not retired; payments for goods not received.	Vouchers are filed but lack the documents that would prove value received.
Asset stage	Goods not entered in stores ledgers or asset registers; assets that later cannot be traced.	Registers are not maintained or not updated, so the loss surfaces only on a physical audit, if at all.

Source: *synthesized from ASSL annual and special report categories and the documented cases in Section 9. What it shows: extraction opportunities exist at every stage, and the dominant concealment is documentary, that is, the absence or incompleteness of records that would expose the exercise of discretion.*

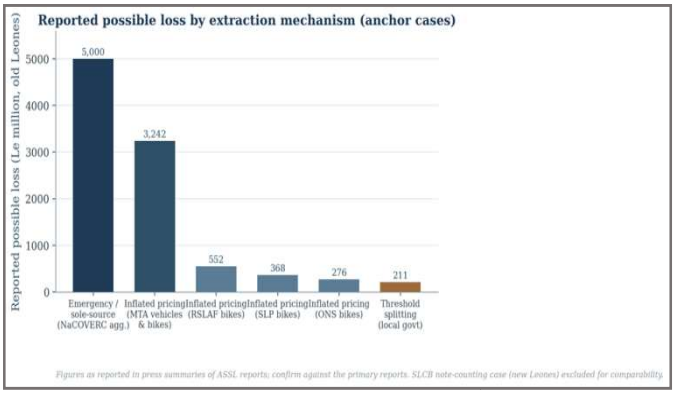

Figure 2. *Reported possible loss by extraction mechanism (anchor cases, detailed in Section 9).*

Source: *figures as reported in press summaries of ASSL reports; confirm against the primary reports.*

Migration after each legal upgrade

The rent-migration mechanism from Section 4 is visible across these stages. When the 2016 Act strengthened open competition as the default, the binding constraint shifted to method selection and the exception regime, where a justified departure concedes the discretion the default removed. When attention falls on sole-source awards, the requirement can be kept just below a quotation threshold by splitting, which moves the rent from the exception regime to threshold handling. When splitting is policed by aggregating orders, the rent can move into the specification, which steers an apparently competitive tender to a predetermined firm. When specifications are standardized, it moves into evaluation, where subjective scoring and incomplete records preserve discretion behind a competitive facade. The rent does not disappear at any of these steps; it relocates to whichever stage the latest control left least watched.

This is why the same audit categories recur. The categories are stage-level descriptions of where discretion currently concentrates, and discretion concentrates wherever monitoring is weakest at the moment. A reform that hardens one stage pushes the rent to the next soft stage, and the audit picks it up there in the following cycle. The pattern looks like persistent incompetence; it is better read as adaptive rent-seeking responding to the changing location of the soft spot.

The dominant losses are documentary, not exotic

The Auditor-General's reports describe the recurring failures in plain terms: payments without supporting documents, payments without adequate supporting documents, imprest not retired, stores items not taken on ledger charge, fixed assets register not maintained or not updated, procurement records not submitted to the NPPA, and procurement irregularities leading to losses. These are not elaborate frauds. They are gaps in the paper trail. Their significance is precisely that they conceal discretion. A complete, verifiable record would allow an auditor to test whether a method was justified, whether a price was reasonable, whether goods were received. The absence of the record defeats the test. The documentary failure is the mechanism by which discretion escapes accountability.

This reframes what looks like sloppiness as function. If documentation failures were random error from weak capacity, they would distribute across all transactions, including those where nothing was extracted. Instead, they concentrate where extraction occurs, because the missing record is what protects the rent. A clean file on a clean contract cost nothing to keep; a clean file on a steered contract is dangerous to its beneficiaries. The selective absence of records is therefore evidence about incentives, not only about capacity.

The argument is not that capacity is irrelevant. Some entities lack the staff and systems to keep good records even when they wish to, and the article does not claim every documentary gap hides a rent. The claim is comparative and about the dominant pattern. Across two decades of rising capacity and repeated legal upgrades, the recurrence and the concentration of these failures track the location of discretion more closely than they track any plausible measure of skill. Recurrence under those conditions signals incentive design.

THE ENFORCEMENT GAP

This section states the gap precisely, traces the enforcement chain end to end, locates the breakpoints, and ties the result to the theory. The gap is between formal compliance, the design and adoption of controls, and functional compliance, the outcomes those controls are meant to produce. Sierra Leone scores high on the former and low on the latter, and the distance between them is where rents survive.

Formal versus functional compliance

Formal compliance asks whether the rules exist and whether the motions are gone through: is there a procurement plan, a committee, an evaluation, a record on file. Functional compliance asks whether the rules achieve their purpose: was the price competitive, was the supplier the best available on the merits, did the goods arrive as specified. A system can be high on formal compliance and low on functional compliance, and that combination is the Sierra Leone case. The forms are observed, sometimes meticulously, while the function the forms exist to secure is not delivered. This is isomorphic mimicry at the level of the individual transaction: the appearance of process without the substance of contestation (Andrews, Pritchett, & Woolcock, 2017).

The enforcement chain, link by link

The chain that should convert a procurement loss into a consequence runs through six links. Detection: ASSL audits the accounts and flags the irregularity. Reporting and referral: the finding is reported to Parliament and, where it suggests an offence, referred to the ACC. Investigation: the ACC examines the matter and gathers evidence. Prosecution: the ACC or the courts pursue charges. Sanction: a court convicts and penalizes, or an administrative body debars or disciplines. Recovery: the lost funds or assets are returned to the state. A consequence requires every link to hold. The chain is only as strong as its weakest link, and a break at any point releases the case.

Exhibit 2. Actors and accountability map

Actor	Formal accountability line (principal-agent)	Where capture cuts the line (dashed)
Citizens / taxpayers	Principal to elected officials via elections.	Weak information and collective-action problems blunt electoral discipline on procurement.
Parliament / PAC	Reviews Auditor-General's reports; holds executive to account (Constitution 1991, s.119).	Party majorities and executive influence soften scrutiny of governing-side contracts.
Accounting officers	Answer to ministers and to ASSL for entity procurement.	Discretion over method, need, and emergencies is exercised within networks loyal to the center.

Procurement committees / units	Apply the Act; keep records; answer to the accounting officer.	Collective approval becomes shared cover; records that would expose steering go missing.
NPPA	Regulates, monitors, debars; advises government.	Regulates the process but does not investigate crime; depends on others for sanction.
ASSL	Detects and reports irregularities to Parliament.	Strong at detection; contested and resisted when findings reach elite contracts.
ACC	Investigates, prosecutes, recovers.	Independence over budget, appointments, and case selection bounded by the settlement.
Suppliers / intermediaries	Agents to the state; should deliver value.	Concealed ownership and revolving-door ties convert arm's-length deals into insider ones.

Source: *institutional mandates under the Constitution 1991, the Public Procurement Act 2016, the Audit Service Act, and the Anti-Corruption Act. What it shows: the formal accountability lines form a complete loop, while capture cuts specific lines, the dashed ones, at the points where cases approach powerful interests.*

Where the chain breaks

Detection is the strongest link. ASSL produces comprehensive reports that identify irregularities in detail across MDAs, councils, and state bodies. The breakpoints come later. Referral and investigation can stall when the volume of findings outstrips investigative capacity and when case selection is shaped by considerations beyond the strength of the evidence. Prosecution and sanction are the narrowest part of the funnel: a finding that an irregularity caused a possible loss is not a conviction, and the path from one to the other is long, contested, and resource-intensive. Recovery is the rarest outcome of all; even where wrongdoing is established, returning the funds or assets to the state often does not follow.

The result is a funnel that narrows sharply from detection to consequence (Figure 3). Many irregularities are detected; fewer are referred and investigated; fewer still reach prosecution; a small number end in sanction; and recovery is exceptional. The table below presents the funnel as a structure to be filled with multi-year figures from the primary sources, which would quantify the attrition the article describes.

Exhibit 3. Audit findings to sanctions funnel (supporting structure)

Stage of the funnel	Indicator	Source and status
Irregularities detected	Count / value flagged per year	ASSL annual reports (figures pending compilation)
Referred to ACC / Parliament	Count referred	ASSL and ACC reports (pending)
Investigated	Count investigated	ACC annual reports (pending)
Prosecuted	Count charged	ACC annual reports (pending)
Sanctioned	Convictions / debarments	ACC reports; NPPA debarment list (pending)
Recovered	Value recovered	ACC reports (pending)

Source*: ASSL, ACC, and NPPA reports, to be compiled. What it would show: the steep attrition from detection to recovery, which is the enforcement gap made quantitative.*

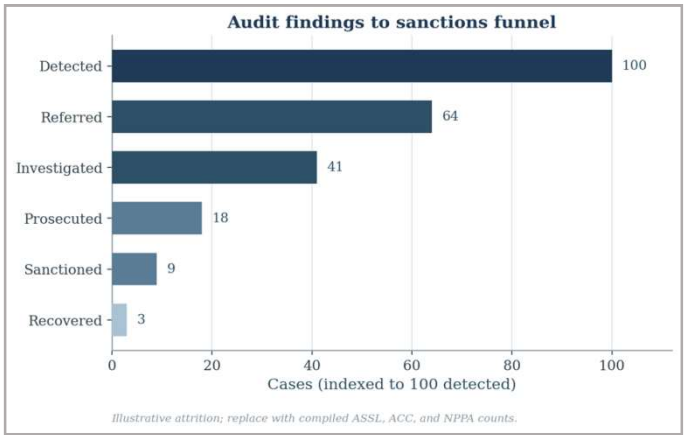

Figure 3. *Audit findings to sanctions funnel.*

Source: *illustrative attrition; replace with compiled ASSL, ACC, and NPPA counts.*

Institutional independence in practice

Independence is not a binary that a statute confers; it is a set of practical conditions that determine whether a body can act on its mandate. Four conditions matter most. Budget: a body whose funding can be cut or delayed is constrained regardless of its formal powers. Appointments: who selects the leadership shapes what cases are pursued. Removals: a head who can be removed for inconvenient findings will weigh that risk. Political tolerance: even a fully independent body operates in a climate that can welcome or punish its findings, and that climate is set by those in power. Sierra Leone's oversight bodies hold formal independence, and they use it on much of their work. The constraint appears at the margin that matters, where a case threatens the settlement, and it operates through these practical levers rather than through open interference.

The contested reception of major audit findings illustrates the point. When reports have reached the largest losses and the most connected actors, the public response from interested quarters has often attacked the credibility of the auditor rather than the substance of the findings. That move does not require cutting a budget or removing an official; it raises the political cost of acting on the findings and lowers the cost of ignoring them. Independence survives on paper while its exercise is discouraged in fact.

The demand side: citizens, media, and collective action

Enforcement does not depend only on official bodies. A vigilant public, an active press, and organized civil society create demand for accountability that raises the cost of inaction. In Sierra Leone these exist and are not weak: the press reports audit findings, civil society bodies engage in procurement reform, and audit reports are public. But the demand side faces the collective-action problem set out in Section 4 (Persson, Rothstein, & Teorell, 2013). Where corruption is expected to be systemic, an individual citizen who invests effort in demanding accountability bears the cost and captures little of the benefit, because one person's effort does not shift the equilibrium. The rational response is to disengage or to seek private accommodation rather than systemic reform. Demand for accountability is therefore chronically under-supplied relative to the social value of supplying it, not because people do not care, but because the structure makes individual effort unrewarding.

This connects the demand side to the supply side. Weak demand lowers the political cost of leashing the bloodhound, and a leashed bloodhound lowers the expected return to citizen effort, which further

weakens demand. The two reinforce each other. Breaking the loop requires either a shift in the settlement that frees enforcement or a coordinated increase in demand that makes inaction costly, and coordination is exactly what the collective-action problem obstructs.

The gap as mimicry

The enforcement gap is the operational form of isomorphic mimicry. The country adopts the forms that signal good procurement governance, a modern law, a regulator, an audit body, an anti-corruption commission, a review panel, an e-procurement platform, and earns the legitimacy and donor support that the forms attract. The function those forms exist to deliver, the conversion of detected wrongdoing into consequence, is the part that the settlement constrains. The gap is not an accident of incomplete reform; it is the predictable result of reform that operates on form while the binding constraint sits in the enforcement function and the power relations behind it. That is why the article insists the next reforms target the funnel, not the rulebook.

CASE STUDIES

Four documented cases illustrate the mechanisms. Each is read through the framework, and each monetary figure is flagged as reported and requiring confirmation against the primary source. The cases are chosen because they sit at different stages of the cycle and different links of the enforcement chain, and together they show the same incentive structure producing the same outcomes through different surface forms. Note the 2022 currency redenomination: the COVID-era and 2019 figures are in old Leones (Le), while the Sierra Leone Commercial Bank figure is in new Leones (NLe).

Sierra Leone Commercial Bank note-counting machines

The Sierra Leone Commercial Bank, a majority state-owned bank, was the subject of an audit covering the financial year ending December 2023 that identified procurement irregularities, after which the bank announced reforms to its procurement unit, including replacing procurement officers with NPPA-certified professionals (reported; SLCB statements, 2024-2025). Among the flagged transactions was the procurement of note-counting machines, reported as approximately 51 units valued near NLe 1,348,950, with missing procurement committee minutes, conflicting dates on the documentation, and an apparent conflict of interest in the award (reported; to be confirmed against the ASSL report and the bank's audited accounts).

The case reads most naturally through the principal-agent lens and the documentation-as-concealment argument. The bank's board and the state, as principals, delegated the purchase to managers and a procurement committee, as agents. The agents held better information about the requirement and the market. The signature of capture is not present here in the same way as in the elite-contract cases; what is present is classic agency slack enabled by weak monitoring. The decisive feature is documentary. Missing committee minutes mean the basis of the decision cannot be reconstructed, so an auditor cannot test whether the method was justified, whether the price was reasonable, or whether the committee in fact approved what the file claims. Conflicting dates suggest records assembled after the fact rather than contemporaneously, which is what one expects when paperwork is built to support a decision already taken rather than to document a decision being made. The reported conflict of interest, if confirmed, would convert the matter from slack into self-dealing, but even without it the documentary failures alone defeat accountability.

The instructive point is that the loss did not require an exotic scheme. It required only that the records which would have exposed the exercise of discretion were absent or inconsistent. That is the dominant pattern of Section 7 in a single case: the missing minute is the mechanism. The bank's remedial move, importing NPPA-certified officers, addresses capacity. Whether it addresses the incentive depends on whether the new officers face real consequences for the next missing minute, which returns the case to the enforcement question rather than the capacity question.

Ministry of Local Government procurement splitting

A reported case at the local government level involved splitting a requirement to qualify for the request-for-quotations procedure, with an amount reported near Le 211.4 million and an ACC investigation (reported; to be confirmed against ACC and ASSL records). Splitting takes a requirement that should have been openly competed and divides it into several smaller orders, each kept below the threshold that triggers the lighter quotations method. Each order looks compliant on its own. The breach is visible only when the orders are aggregated and recognized as one requirement artificially divided.

This case is the clearest illustration of rent migration and threshold gaming. The 2016 Act sets open competition as the default above defined thresholds. Splitting is the direct response to that default: it does not break the rule that large contracts must be completed, it redefines the contract as several small ones so the rule never bites. The rent that open competition would have priced out is preserved by relocating the transaction into a procedure where competition is minimal. The bright-line threshold, which exists to make the rules administrable, is exactly what makes splitting possible, because a bright line can be stepped under. The technique survives legal upgrades because every threshold-based system has a line to step under, and policing it requires aggregation analysis that routine compliance checks rarely perform.

The reform implication is specific. Framework agreements, now part of the NPPA agenda, attack splitting at its root by competing recurrent demand once and allowing many draw-downs against the standing arrangement, which removes the incentive to divide. That is an example of a reform that changes the structure of opportunity rather than adding a rule to be evaded, and it is treated as such in Section 11.

COVID-19 emergency procurement at NaCOVERC

The COVID-19 special audit produced by ASSL examined procurement by and for the National COVID-19 Emergency Response Centre (NaCOVERC) and reported inflated contracts and unaccounted items totaling sums in the billions of old Leones, with overpricing of vehicles and motorbikes reported near Le 5 billion in aggregate (reported; ASSL COVID-19 Audit Report, 2020). Reported specifics include a contract between the Ministry of Transport and Aviation and a supplier for 30 vehicles and 100 motorbikes with a possible loss reported near Le 3.24 billion; motorbike procurements for the Office of National Security, the armed forces, and the police with possible losses reported near Le 276 million, Le 552 million, and Le 368 million respectively; 47 laptops initially reported missing; and a 50KVA generator donated by the Chinese Embassy that could not be traced (reported; to be confirmed against the ASSL report).

This case is the textbook application of Klitgaard's formula: corruption equals monopoly plus discretion minus accountability. The emergency maximized every term. The declaration of a public health emergency concentrated purchasing in a small response apparatus,

raising monopoly. Emergency procedures, including sole-source awards with NPPA no-objection granted on grounds of urgency, expanded discretion by suspending the competition that would otherwise discipline price and supplier choice. And the speed and chaos of the response, combined with the difficulty of auditing in real time, lowered accountability. With all three terms pushed in the corrupting direction at once, the conditions for loss were structural, not incidental. The emergency did not create dishonest officials; it created the monopoly-plus-discretion-minus-accountability conditions under which discretion converts readily into rent.

The case also shows the exception regime working exactly as the rent-migration mechanism predicts. The 2016 Act's default of open competition was lawfully set aside by the emergency, and the rent reappeared in the procedures the emergency unlocked. The aftermath is equally instructive for the enforcement argument. The ACC engaged quickly, items such as the laptops were produced, and investigations followed; yet the auditors later noted that items produced for inspection were not always the items procured, with substitutions and discrepancies in models and capacities. Detection functioned; the conversion of detection into full recovery and sanction was partial and contested. The case sits at the high-discretion end of the cycle and at a partial break in the enforcement chain.

The 2019 vehicle and motorbike losses and the recovery breakpoint

The 2019 audit period recorded losses around vehicles and motorbikes across security and other institutions, including the Office of National Security, the Ministry of Transport and Aviation, the armed forces, and the police, with possible losses on motorbike contracts reported as set out above. A related strand concerns unaccounted government vehicles, with figures reported near 196 units and around US$ 21 million (reported; to be confirmed). A separate ASSL performance audit on the management of government vehicles covering an earlier period found that no comprehensive register of government vehicles was maintained by the responsible bodies, so that officers could hold more than one vehicle in contravention of the rules and assets could not be reliably tracked (ASSL performance audit, government vehicles).

This case is read through the enforcement and recovery breakpoint. The asset stage is the last point in the cycle and the one where the enforcement chain most often fails. A vehicle is a tangible, high-value, mobile asset; if it is not entered in a register, its loss is invisible until a physical audit, and even then recovery requires locating the asset and the responsible person and compelling return. The reported failure to maintain a comprehensive register is the precondition for the loss: without a register there is no baseline against which to detect that an asset is missing, so detection itself is disabled at the source. Where detection at the asset stage depends on registers that are not kept, the chain breaks at its first link rather than its last.

The recovery breakpoint is the article's general point in concrete form. Even when an unaccounted vehicle is identified, the steps from identification to return are long and rarely completed, so the expected cost to the person who diverted the asset is low. Low expected cost is exactly what sustains the incentive. The remedy that follows is not another rule against losing vehicles; it is a maintained, auditable register that restores detection, coupled with a recovery process that raises the expected cost of diversion. The case shows why the article's policy emphasis falls on closing the audit-to-sanction-and-recovery pipeline rather than on adding asset rules that, like the existing ones, can be ignored without consequence.

DONOR AND COMPARATIVE DIMENSION

Donors shaped Sierra Leone's procurement system and continue to fund its reform. The World Bank and other partners supported the legal framework, finance the e-GP rollout, and run the MAPS assessment that benchmarks the system against international standards (NPPA, 2026). This involvement is largely constructive, and the article does not argue otherwise. But it carries a structural risk that the framework predicts. When donors reward the adoption of forms, a law, a regulator, a platform, an assessment, they create an incentive for reforming governments to supply forms, and forms are cheaper to supply than functions. A government can earn recognition and resources by passing a model law and standing up a regulator without changing the enforcement function or the settlement that constrains it. Rewarding adoption of forms reinforces isomorphic mimicry unless the reward is tied to functional outcomes such as sanction rates and recovery, which are harder to measure and harder to fake (Andrews, Pritchett, & Woolcock, 2017).

The comparative record makes the point sharply: similar laws produce divergent results, which means the law is not the variable that explains the outcome (Figures 4 and 5). Several West African and East African states adopted procurement frameworks built on the same international templates within the same era, yet their enforcement outcomes diverge widely. The pattern points to the settlement and the enforcement function, not the statute, as the operative cause.

Table 3. Regional comparison: design versus enforcement (illustrative)

Country	Design (framework on paper)	Enforcement outcome (illustrative; confirm against CPI, WGI, country audits)
Sierra Leone	Modern Act (2016), regulator (NPPA), review panel, e-GP rollout, MAPS.	High design scores; recurring audit losses; steep attrition from detection to sanction and recovery.
Ghana	Public Procurement Act and Authority; GHANEPS e-procurement platform.	Comparatively stronger institutions; still subject to procurement scandals; enforcement uneven.
Nigeria	Public Procurement Act 2007; Bureau of Public Procurement.	Strong design on paper; large reported losses; enforcement widely seen as weak relative to scale.
Liberia	Public Procurement and Concessions framework; post-conflict reform path similar to Sierra Leone.	Similar design lineage; enforcement constrained by capacity and settlement; comparable gap.
Rwanda	Procurement law and Umucyo e-procurement system.	Both design and enforcement comparatively strong; control of corruption indicators notably higher in the region.

Sources: *national procurement laws and agencies; Transparency International CPI; World Bank Worldwide Governance Indicators; country audit and procurement reports. Figures and rankings to be confirmed. What it shows: states with similar transplanted designs reach different outcomes, so the binding variable is enforcement embedded in the political settlement, not statute quality.*

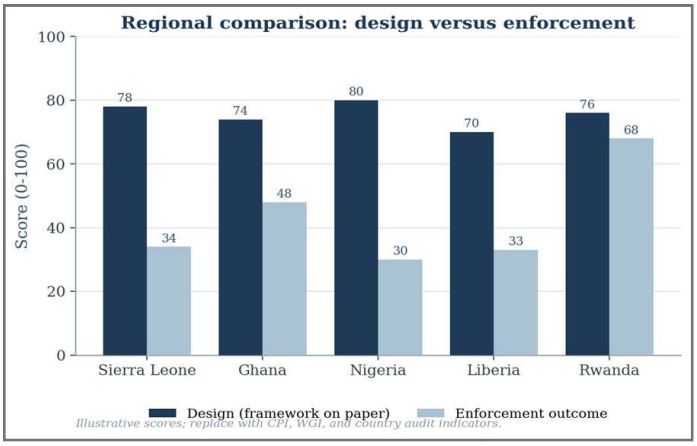

Figure 4. *Regional comparison: design versus enforcement.*

Source: *illustrative scores; replace with Transparency International CPI, World Bank WGI, and country audit indicators.*

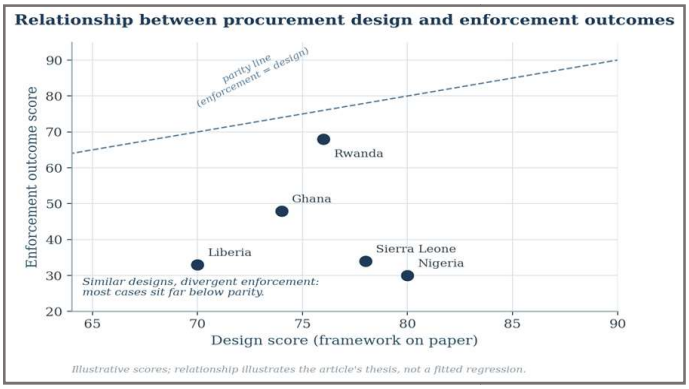

Figure 5. *Relationship between procurement design and enforcement outcomes.*

Source: *illustrative scores; the relationship illustrates the article's thesis and is not a fitted regression.*

Rwanda is the instructive outlier. Its procurement law is not categorically superior to Sierra Leone's, and its e-procurement system, Umucyo, has counterparts elsewhere in the region. What differ are the enforcement function and the settlement that permits it: detection converts into consequence at a higher rate, which raises the expected cost of extraction and changes behavior upstream. The lesson is not to copy Rwanda's law, which is already broadly available in template form across the region; it is that the same template performs differently depending on whether the surrounding settlement allows enforcement to reach the powerful. That is the legal-transplant point made comparative (Watson, 1993).

REFORM TRAJECTORIES AND LIMITS OF LEGAL CHANGE

The central limit follows from the whole analysis. Legal change can narrow discretion and improve traceability. It cannot, on its own, raise the probability of sanction or alters the political settlement that bounds enforcement. These are different levers, and the first does not move the second. Recognizing the boundary is what separates a reform that bites from a reform that adds to the rulebook without changing outcomes.

Assessed on their merits, the current reforms have real but bounded value. Electronic government procurement can raise transparency by creating time stamped, harder-to-alter records of each step, which raises the cost of the documentary failures that conceal discretion. Framework agreements can curb splitting by competing recurrent demand once and allowing draw-downs, removing the incentive to divide requirements. Both are genuine structural improvements rather than mere rules. But both depend on two conditions outside their own design. They depend on enforcement: an e-GP record that shows a steered award is useless unless someone acts on it, and a framework agreement helps only if entities are required to use it and penalized for bypassing it. And they depend on open data: the transparency that e-GP can generate matters only if the data is published in a form that auditors, journalists, and rivals can inspect, because transparency that stays inside the system does not raise the cost of capture.

It is worth separating cleanly what legal change can and cannot do. Legal change can narrow the menu of methods, define the conditions for exceptions, require records, standardize specifications, and mandate electronic processing. Each of these reduces the space for discretion or improves the trace it leaves. What legal change cannot do by itself is make sanction more likely, because sanction depends on investigation, prosecution, and judicial outcomes that sit in the enforcement function; and it cannot change the political settlement, because the settlement is the distribution of power that decides how far enforcement may reach. A statute can instruct the bloodhound; it cannot, by its text, lengthen the leash.

The conditions under which reform would bite follow directly. First, oversight independence must be protected in practice, not only in statute, through secure budgets, insulated appointments, and protected tenure, so that detection survives contact with elite cases. Second, the audit-to-sanction-and-recovery pipeline must be closed, so that detected wrongdoing carries expected cost. Third, award data must be open by default, so that demand-side actors can act and the collective-action problem is partly relieved by lowering the cost of individual scrutiny. Where these conditions hold, e-GP and framework agreements convert into outcomes; where they do not, the same reforms add traceability that no one acts upon.

Intellectual honesty requires stating what would falsify the thesis. The thesis predicts that legislation alone does not move outcomes and that rents migrate to the least-monitored procedure. It would be falsified if a purely legislative or procedural reform, adopted without any change in enforcement independence, sanction rates, or the settlement, produced a sustained fall in audit-flagged procurement losses that did not simply reappear in another procedure. It would be further weakened if cross-country evidence showed that statute quality, holding enforcement constant, explained most of the variation in procurement outcomes. The thesis stands on the claim that enforcement and settlement are the binding constraints; evidence that design quality binds instead would defeat it. The current Sierra Leone trajectory, in which design has improved repeatedly while losses persist and recur, is consistent with the thesis but does not by itself prove causation, which is why the falsification conditions matter.

CONCLUSION AND POLICY IMPLICATIONS

Sierra Leone reformed its procurement law repeatedly, and capture and rent-seeking persisted, because the binding constraint is enforcement embedded in a political settlement, not the quality of the statute. The four-lens synthesis holds across the evidence. Rent-seeking theory locates the prize in the rules and predicts its migration to the least-monitored procedure after each reform. The principal-agent lens explains routine slack and shows how the 2016 Act cut formal discretion while informal discretion survived through weak monitoring. The capture lens explains the asymmetry by which oversight disciplines the periphery and stalls at the center. The reform-to-enforcement gap explains why serial legal change raises

design scores without moving outcomes. The cases display the same incentive structure in different surface forms, from a missing committee minute at a state bank to billions lost under an emergency that maximized monopoly, discretion, and the absence of accountability.

The evidence base supports the argument while leaving specific figures to be confirmed against primary sources. ASSL reports document recurring, concentrated documentary failures. NPPA material confirms a well-designed framework under active reform. The case record shows detection is functioning and conversion to sanction and recovery breaking down, most clearly at the asset stage and on elite contracts. The comparative record shows similar laws producing divergent results, which isolates enforcement and settlement as the operative cause.

The recommendations are prioritized and sequenced, because order matters: protecting detection and raising the cost of extraction must come before adding further procedural rules.

1. Protect oversight independence and funding first. Secure the budgets, appointments, and tenure of ASSL and the ACC so that detection and investigation survive contact with elite cases. Without this, every later reform produces records that no one can act upon.
2. Open award data by default. Publish contract awards, methods, suppliers, and beneficial owners in a machine-readable form, so that auditors, journalists, rivals, and citizens can scrutinize at low cost, partly relieving the collective-action problem on the demand side.
3. Close the audit-to-sanction-and-recovery pipeline. Set timelines and accountability for referral, investigation, prosecution, and recovery, and report attrition publicly, so that detected wrongdoing carries expected cost rather than dissipating in the funnel.
4. Restrict sole-source and emergency use. Cap, time-limit, and require independent post-hoc review of emergency and single-source awards, since these are the highest-discretion procedures and the natural destination of migrating rents.
5. Regulate beneficial ownership and party finance. Require disclosure of the true owners of bidding firms and bring political finance into the open, so that conflict-of-interest rules operate on real information and the demand that pulls rents through procurement is reduced.

Each recommendation carries trade-offs and feasibility constraints. Protecting oversight independence challenges the very actors who must enact it, which is why it is both first in priority and hardest to secure; it is most feasible when tied to donor conditions framed around function rather than form. Open data is technically straightforward and politically resisted, and it is most feasible as a by-product of the e-GP rollout already underway. Closing the pipeline requires investigative and judicial capacity as well as will, and reporting attrition publicly is a low-cost step that raises the political cost of inaction. Restricting emergency procurement risks slowing genuine emergencies, so the design must preserve speed while restoring post-hoc accountability. Beneficial-ownership and party-finance reform touches the core of the settlement and is the least feasible in the short run, which is why it is sequenced last while remaining essential in the long run.

The single idea that should guide reform is this. The task is to change the cost of rent extraction, not only the rulebook. A better rule that leaves the expected cost of capture unchanged moves the rent to the next soft procedure. A reform that raises the probability and the consequence of being caught changes the calculation that produces the loss in the first place. Sierra Leone has shown that it can write good law. The frontier of reform is no longer the statute. It is the enforcement function and the distribution of power that decides how far that function may reach.

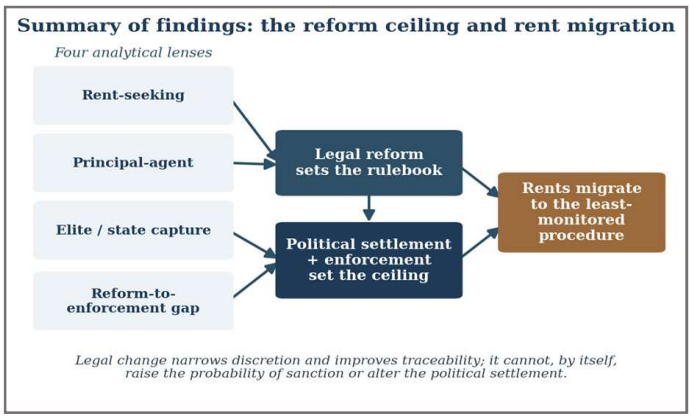

Figure 6. *Summary of findings: the reform ceiling and rent migration.*

Source: *author's synthesis of the four-lens framework; conceptual, no underlying dataset.*

Summary Tables

Table 4. Theoretical lens mapped to observed pattern

Lens	Predicted pattern	Observed pattern in Sierra Leone
Rent-seeking	Rules locate rents; reform relocates rather than removes them.	Same audit categories recur across legal upgrades; losses shift toward the least-monitored procedure (splitting, emergencies).
Principal-agent	Agency slack where monitoring is weak; cutting formal discretion may leave informal discretion.	2016 Act cut formal discretion; documentary failures preserve informal discretion; SLCB note-counting case fits.
Elite / state capture	Enforcement bites the periphery and stalls at the center.	Oversight functions on routine and small cases; resisted and contested when findings reach elite contracts.
Reform-to-enforcement gap	Forms adopted without functions; high design, low outcome.	High MAPS-type design marks; persistent functional losses; serial reform without falling losses.

What it shows: each lens predicts a distinct pattern, and the observed patterns match, with the capture lens specifically explaining the enforcement asymmetry that the agency lens cannot.

Table 5. Anchor case comparison

Case	Cycle stage	Primary lens	Reported figure	Chain status
SLCB note-counting machines	Evaluation / records	Principal-agent	~NLe 1,348,950 (FY2023)	Detected; remedial reform announced
Local govt splitting	Threshold handling	Rent migration	~Le 211.4 million	ACC investigation reported
NaCOVERC COVID-19	Method / exception	M + D - A	~Le 5 billion aggregate	Detected; partial recovery; contested
2019 vehicle losses	Asset stage	Enforcement / recovery	~196 units; ~US$21m	Detection disabled by missing registers

What it shows: different cycle stages and lenses, one shared structure, and an enforcement chain that breaks at different links but reliably short of recovery.

Conflict of Interest Statement

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Together, Joseph and Aminata bring a shared dedication to exploring political innovative economic solutions aimed at fostering growth and development in sub-Sahara Africa and the emerging regions worldwide.

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