ISSN: 1001-4055 Vol. 46 No.04 (2025)

Exploring Alternative Funding Models to E nhance the Autonomy of Bangladesh's Anti-Corruption Commission (ACC): A Survey-Based Quantitative Study

^{1.} Shazzad Hussain, ^{2.} Md Jamal Hosen, ^{3.} Dr. Tasnim Ahmed

¹Assistant Director, Anti-Corruption Commission, Bangladesh;
Adviser to BEDO, a multidisciplinary non-governmental organization

²Upazila Nirbahi Officer, Chauddagram Sub-district, Cumilla District, Bangladesh.
and Senior Assistant Secretary, Ministry of Public Administration

³Executive Director & CEO

BEDO, a multidisciplinary non-governmental organization; Former Lecturer, Z H Sikder Women's Medical College & Hospital

Abstract

This study examines the financial independence of the Anti-Corruption Commission (ACC) of Bangladesh. Currently, the ACC depends entirely on government funding, which limits its o perational autonomy. The study's aim is to assess public and expert opinions on alternative funding sources, including asset recovery and fines, to enhance the ACC's independence.

The research used a survey method to collect opinions from 100 respondents, including publi c members and experts. The data analysis focused on support levels for mixed funding model s and legal reforms to allow the ACC to retain a portion of recovered funds. The study also re viewed international practices in anti-corruption agency funding for comparison.

Findings show strong public support for increasing the ACC's financial independence. About 84% of respondents believe that financial autonomy will reduce corruption within the Commi ssion. A similar percentage supports legal reforms for the ACC to use recovered assets and fines. These findings are aligned with international examples, where agencies like Hong Kong's ICAC and Indonesia's KPK have diversified funding sources to strengthen independence and effectiveness.

The study recommends that Bangladesh should consider a mixed funding model for the ACC. This model should combine government allocations with income from asset recovery and fine s. Clear legal frameworks are essential to regulate this funding and ensure transparency. Capa city building for financial management and cooperation with international anti-corruption bod ies will also support these efforts.

In conclusion, financial independence is critical for the ACC's operational freedom and succe ss. Adopting a mixed funding approach can help reduce political influence and enhance the A CC's ability to fight corruption effectively. This will also improve public trust in the Commis

ISSN: 1001-4055 Vol. 46 No.04 (2025)

sion.

Keywords: Anti-Corruption Commission, Financial Independence, Asset Recovery, Mixed F unding Model, Operational Autonomy, Bangladesh

INTRODUCTION

The Anti-Corruption Commission (ACC) of Bangladesh is officially recognized as an independent body. However, it is fully dependent on government funding, which limits its financial autonomy (Das, n.d.; Ahmed, n.d.). For example, in the 2024–25 fiscal year, the government allocated Tk 191 crore to the ACC, showing its complete reliance on the state treasury (The Financial Express, n.d.).

This dependency weakens the ACC's ability to function independently. Without financial fre edom, operational decisions may face political or executive pressure, reducing the commission's effectiveness in curbing corruption (De Sousa, 2010; Ahmed, n.d.). This situation contradicts international best practices where operational autonomy is crucial for anti-corruption bodies.

Globally, many anti-corruption agencies are exploring or applying mixed funding models. These include retaining a share of recovered assets, collecting fines, and forming donor partners hips to support their operations (Arifin et al., 2020; Awopeju et al., 2018; Carolina, 2012). While full financial independence is rare, partial autonomy through alternative funding strength ensinstitutional performance and credibility (Quah, 2008; Xu & Xu, 2024).

In this context, this study's aim is to assess public and expert opinion on alternative funding models for the ACC. The goal is to explore whether asset recovery, fines, and international co llaboration can supplement government funding and enhance the ACC's autonomy in Bangla desh.

Problem Statement and Rationale of the Study

The ACC plays a key role in Bangladesh's anti-corruption efforts. But its full dependence on state funding raises concerns about its actual autonomy. As highlighted in earlier studies, for mal independence does not always translate into operational independence (Bragadireanu, 20 11; Martinsson, 2021). In Bangladesh, this gap is evident. Even though the ACC has legal po wers, its budget is controlled by the same authority it may investigate (Das, n.d.; Ahmed, n.d.).

Table 1: the finding summary of some country's Anti-corruption commission

Country	Anti-Corruption Commission	Funding Source
Hong Ko	Independent Commission Against Corrup tion (ICAC)	Government-funded; receives substantial annual budget
Singapor e	Corrupt Practices Investigation Bureau (C PIB)	Funded through the Prime Minister's Office
Nigeria	Economic and Financial Crimes Commiss ion (EFCC)	Government-funded; also recovers assets from corruption c ases
Kenya	Ethics and Anti-Corruption Commission (EACC)	Government-funded; recovers assets from corruption cases

ISSN: 1001-4055 Vol. 46 No.04 (2025)

Slovenia	Commission for the Prevention of Corrup tion (CPC)	Budget determined annually by Parliament
Romania	National Anticorruption Directorate (DN A)	Government-funded; operates under the High Court of Cas sation and Justice
Macau	Commission Against Corruption (CCAC)	Government-funded; reports directly to the Chief Executive of Macau
Thailand	National Anti-Corruption Commission (N ACC)	Government-funded; budget allocated annually
Malaysia	Malaysian Anti-Corruption Commission (MACC)	Government-funded; budget allocated annually

This centralization of financial control creates risks. It may allow undue influence from the e xecutive, weaken institutional trust, and prevent bold action against powerful individuals. This concern is not unique to Bangladesh. Countries like Nigeria and Indonesia have faced simil ar problems, where agencies were accused of being used selectively due to lack of resources and political interference (Ifeanyi & Chukwuma, 2015; Arifin et al., 2020).

In contrast, Hong Kong's ICAC and Singapore's CPIB show how strong funding and operational autonomy can ensure credibility and performance (Awopeju et al., 2018; Carolina, 2012). These models also demonstrate the importance of legal and financial safeguards that reduce dependence on political will. Their successes suggest that financial reform can help anti-corruption agencies build stronger public trust and act with greater freedom.

Therefore, the rationale of this study is to identify how alternative or mixed funding models might improve the autonomy and performance of the ACC. It seeks to address the funding ga p, explore viable financial models, and understand public support for reforms. By grounding t he discussion in both local perspectives and international experience, the study provides a tim ely contribution to the debate on institutional reform and good governance in Bangladesh.

Research Objectives

- To assess public awareness about ACC's current funding structure.
- To measure stakeholders' trust in ACC's independence.
- To evaluate attitudes toward alternative funding options (e.g., asset recovery, fines, donor par tnerships).
- To identify perceived risks and benefits of mixed funding models.

Research Questions

- What is the level of public knowledge about ACC's budget and financial control?
- Does the public believe that financial dependence affects ACC's performance?
- What funding alternatives are supported by citizens and professionals?
- How does the perception of ACC's independence relate to its funding source?

LITERATURE REVIEW

Independent Fiscal Institutions (IFIs)

Independent Fiscal Institutions (IFIs), also referred to as fiscal councils, independent budget offices, or fiscal watchdogs, are specialized public bodies designed to provide **independent** and authoritative analysis of public finances (Dziemianowicz, 2014; Viney & Poole, 2018). They are differed from Supreme Audit Institutions (SAIs) in their focus on ex-ante analyses and assessments of macroeconomic assumptions and fiscal policies, whereas SAIs primarily performs ex-post control (Blume & Voigt, 2007; Johnsøn et al., 2012).

Core Functions and Rationales of IFIs

IFIs are typically established to address fiscal stress and budgetary problems within a country, a trend particularly has been observed since the 2008-2009 Global Financial Crisis (GFC), especially within the Eurozone (Dziemianowicz, 2014; Viney & Poole, 2018). Their main rationales include:

- Curtailing Political Influence: IFIs aim is to curtail political influence on the technical aspects of fiscal policy-making and monitoring (Alesina & Tabellini, 2007; Viney & Poole, 2018), preventing over-optimistic revenue projections by politicians (Hagemann, 2010; Kopits, 2011), and evaluating the long-term impact of tax and expenditure initiatives (Hagemann, 2010; Kopits, 2011).
- **Promoting Transparency and Fiscal Discipline**: They are intended to promote transparency of fiscal policy, prevent creative accounting, and counteract excessive public fund spending (Dziemianowicz, 2014; Hagemann, 2010; Viney & Poole, 2018).
- Addressing Deficit Bias: A key motivation is to overcome the "deficit bias," which is the tendency of governments to prioritize short-term electoral gains over long-term fiscal sustainability (Debrun, Hauner, & Kumar, 2009; Viney & Poole, 2018).
- Overcoming Information Asymmetry: IFIs address information asymmetry, both between the electorate and the government, and between the legislature and the executive. By providing independent information, they can empower citizens and legislators to hold governments accountable (Viney & Poole, 2018).
- Intergenerational Constitutional Justice: IFIs are understood as an institutional expression of "intergenerational constitutional justice," by giving a voice to the interests of future generations in today's fiscal decisions (Viney & Poole, 2018).

The specific tasks undertaken by IFIs can include preparing objective macroeconomic forecasts

by providing approximate costs of various government initiatives, evaluating fiscal objectives both ex-ante and ex-post, analyzing long-term budget balance, and developing recommendations for fiscal policy (Hagemann, 2010; Kopits, 2011; Viney & Poole, 2018). For example, the Australian Parliamentary Budget Office (PBO) has distinctive functions related to **election policy costings and costing policy proposals on request** from parliamentarians with the operation in an independent and non-partisan manner (Viney & Poole, 2018). There is a hypothesis that IFIs will seek to expand their functions, including both inward-facing (e.g., official forecasting) and outward-facing (e.g., election policy costings) roles which are often facilitated by inter-party competition (Viney & Poole, 2018).

The Crucial Role of Independence for IFIs

Independence is a **key issue in the design and continuous concern** for IFIs, referring to their operational autonomy to carry out their mission effectively without political interference (Dziemianowicz, 2014; Sousa, 2009; Viney & Poole, 2018). Indicators of IFI independence include:

- Appointment of their governing board based on achievements and competences, rather than political affiliation (Hering & Schwabe, 2017).
- Separation of the term of office from the political election cycle (Hering & Schwabe, 2017).
- A clearly defined mandate in higher-level legislation (Hering & Schwabe, 2017).
- Guaranteed financial autonomy and sufficient resources commensurate with their mandate (Awopeju et al., 2018; Hering & Schwabe, 2017; Quah, 2009).
- Assured access to all relevant information in a timely manner (Hering & Schwabe, 2017).

Although formal guarantees exist, the effectiveness of Independent Fiscal Institutions (IFIs) often remains limited in practice. A clear gap frequently exists between the formal independence of oversight bodies and their actual operational autonomy (Hering & Schwabe, 2017). This condition indicates that although IFIs possess formal independence, they frequently operate as "supporting institutions" or "fiscal watchdogs." They primarily review government activities and promote transparency, and they rarely play a direct or leading role in shaping fiscal policy (Dziemianowicz, 2014; Viney & Poole, 2018). Their effectiveness improves when their powers are clearly defined and grounded in broad political and societal consensus, and when they influence policy outcomes through impartial and high-quality

ISSN: 1001-4055

Vol. 46 No.04 (2025)

analysis (Kuris, 2014; Sousa, 2009).

Some theories draw analogies with central bank independence, yet such comparisons are flawed. Fiscal policy remains inherently political and, therefore, resists credible delegation to unelected officials (Dziemianowicz, 2014). Unlike credit rating agencies or regulatory bodies with hard enforcement powers, IFIs cannot impose formal sanctions. However, they can impose reputational costs on political actors and institutions, which constitute a significant form of informal accountability (Nichols, 2012; Xu & Xu, 2024).

IFIs in the Larger Context of Anti-Corruption Strategies

IFIs serve an important role in broader anti-corruption frameworks and share conceptual similarities with Anti-Corruption Agencies (ACAs), especially in their status as independent oversight institutions (Okechukwu et al., 2017; Sousa, 2009). The wider body of anti-corruption scholarship highlights the necessity of independent institutions, especially when traditional governmental bodies remain ineffective or vulnerable to political influence (Doig, 1995; Heilbrunn, 2004; Johnston, 1997; Martinsson, 2021; Okechukwu et al., 2017; Sousa, 2009).

Key insights and connections include:

Promoting Accountability and Transparency: IFIs help enforce fiscal discipline, promote budget transparency, prevent creative accounting, and control excessive public spending (Dziemianowicz, 2014; Hagemann, 2010; Viney & Poole, 2018). These mechanisms reduce avenues for corruption (Johnsøn et al., 2012).

Component of a National Integrity System: IFIs, like ACAs, are vital components of a "national integrity system" (Johnston, 1997; Pope, 2000; Prenzler & Faulkner, 2010; Ruzindana, 1998). This system includes political will, administrative reforms, judicial integrity, parliamentary oversight, civil society activism, media engagement, private sector accountability, and support from international organizations. Each component interacts with the others in the effort to resist corruption (Johnston, 1997; Okechukwu et al., 2017; Pope, 2000; Ruzindana, 1998; Prenzler & Faulkner, 2010).

Dependence on Political Will and Resources: The functional capacity of IFIs relies on genuine political commitment and the availability of financial and institutional resources (Awopeju et al., 2018; Carolina, 2012; Doig, Moran, & Watt, 2001; Doig, Watt, & Williams,

ISSN: 1001-4055 Vol. 46 No.04 (2025)

2007; Ifeanyi & Chukwuma, 2015; Johnsøn et al., 2012; Madumere & Okegbe, 2014; Nkemdilim & Iyoha, 2024). In the absence of political will, IFIs risk becoming symbolic structures designed to meet external expectations rather than mechanisms for actual reform (Awopeju et al., 2018; Johnsøn et al., 2012). Nigeria's Economic and Financial Crimes Commission (EFCC), for instance, has encountered significant limitations. Many view it as an instrument for targeting political rivals because it lacks sufficient personnel, infrastructure, and skills. Political interference and delays in the judicial process have further diminished its effectiveness (Ifeanyi & Chukwuma, 2015; Oguadinma & Ozor, 2022; Okechukwu et al., 2017; Umar & Umar, 2016). By contrast, Hong Kong's ICAC and Singapore's CPIB have demonstrated success through strong political support, sufficient funding, well-designed integrity frameworks, and public trust (Awopeju et al., 2018; Carolina, 2012; Quah, 2007; Xu & Xu, 2024).

Complementary Role in Anti-Corruption Ecosystem: IFIs reinforce the efforts of other anti-corruption bodies. For example, Australia's Independent Commission Against Corruption (ICAC) complements rather than replaces criminal justice institutions and oversight agencies. It focuses on systemic risks of corruption rather than individual prosecution (Independent Panel Review of the Jurisdiction of the ICAC, 2016). Anti-corruption bodies should coordinate with both national and international institutions because of the complex nature of corruption today (Independent Panel Review of the Jurisdiction of the ICAC, 2016; Meagher, 2005; Quah, 2007). Effective strategies should eliminate redundant procedures, reduce paperwork, and ensure fair selection and promotion of personnel. They should also adapt control systems to ensure efficient detection (Okechukwu et al., 2017).

Addressing Institutional Corruption: Establishing independent public commissions, such as the Office of Congressional Ethics in the United States, strengthens oversight and reduces institutional corruption. In such cases, corruption involves systems that deliberately exclude or marginalize particular groups. IFIs address such risks by ensuring fiscal integrity and enhancing institutional checks. This approach integrates elements of both principal-agent and collective action theories in anti-corruption scholarship (Martinsson, 2021).

Difficulty in Measuring Effectiveness: Evaluating the success of anti-corruption efforts remains a major challenge. Measuring corruption levels and assessing institutional effectiveness require nuanced metrics and long-term observation (Johnsøn et al., 2012). Public

support offers a promising but often overlooked tool for preserving the independence of ACAs. Institutions that respond to public concerns and visibly distance themselves from a compromised political regime often gain legitimacy and durability (Xu & Xu, 2024).

Research Gaps

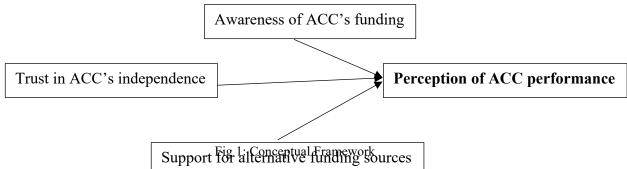
- ✓ Existing studies rarely explore public awareness of how the ACC is funded, especially in the context of Bangladesh.
- ✓ There is limited data on how funding structures influence public trust in the ACC's independence.
- ✓ Few studies examine stakeholder opinions on alternative funding models such as asset recovery, fines, or donor contributions.
- ✓ The risks and benefits of using mixed funding approaches for anti-corruption bodies remain under-researched in Bangladesh.
- ✓ Most previous research focuses on ACC performance, not on the role of its financial model in shaping autonomy and effectiveness.
- ✓ There is a lack of survey-based studies that connect funding awareness, institutional trust, and public attitudes toward reform.

Hypotheses

- H1: There is a significant relationship between government funding and perceived lack of AC C independence.
- H2: Awareness of international funding models positively influences support for mixed funding in Bangladesh.
- H3: Respondents support asset recovery and fine collection as alternative funding sources

CONCEPTUAL FRAMEWORK

The following diagram is showing the conceptual framework of the study.



Awareness of ACC's funding: This refers to the public's understanding of how the Anti-Cor ruption Commission (ACC) receives its financial resources including knowledge about wheth

ISSN: 1001-4055 Vol. 46 No.04 (2025)

er the ACC is fully state-funded or if it has any other income sources.

Trust in ACC's independence: This measures the level of confidence people have in the AC C's ability to act freely, without political or external influence. It reflects how much stakehol ders believe that the ACC can operate without interference.

Support for alternative funding sources: This captures public and stakeholder attitudes tow ard new or mixed funding models for the ACC including opinions on funding options like ass et recovery, administrative fines, donor assistance, or public-private partnerships.

Perception of ACC performance: This represents how people judge the overall effectivenes s and autonomy of the ACC. It includes views on the ACC's ability to investigate, prevent, an d control corruption fairly and independently.

METHODOLOGY

This study followed a quantitative research design and used a structured questionnaire to coll ect primary data. The survey was conducted among 100 respondents selected through purposi ve sampling. The sample included individuals from both urban and rural areas and covered a range of occupations, including government employees, private sector workers and professio nals such as lawyers, journalists, and policy experts.

The 5 Likert scale questionnaire was divided into six sections. Section A collected demograp hic details. Section B measured respondents' awareness of the ACC's funding structure. S ection C focused on trust and perception of the ACC's independence. Section D gathered opinions on alternative funding models, including support for asset recovery, administrative fines, and donor partnerships. Section E assessed the perceived autonomy and effectiveness of the ACC using a five-item Likert scale. Section F collected general opinions on financial r eform and support for legal changes.

For data analysis, the study used SPSS software to run descriptive and inferential statistics. R egression analysis was used to test the relationship between three independent variables—Aw areness of ACC funding, Trust in ACC independence, and Support for alternative fundi ng—and the dependent variable, Perceived Autonomy and Effectiveness of the ACC (PAE Acc).

5.4 Data Analysis

Table 2: A	AgeGroup									
		Frequency	Percent	Valid Percent	Cumulative Percent					
Valid	18–25	22	22.0	22.0	22.0					
	26-35	27	27.0	27.0	49.0					
	36-45	31	31.0	31.0	80.0					
	46-60	20	20.0	20.0	100.0					

ISSN: 1001-4055 Vol. 46 No.04 (2025)

Total	100	100.0	100.0	
10001	100	100.0	100.0	

	Table 3: Occupation								
		Frequency	Percent	Valid Percent	Cumulative Percent				
Valid	Government Employee	30	30.0	30.0	30.0				
	Private Sector	40	40.0	40.0	70.0				
	Lawyer/Journalist/Policy Expert	30	30.0	30.0	100.0				
	Total	100	100.0	100.0					

	Table 4: Location								
		Frequency	Percent	Valid Percent	Cumulative Percent				
Valid	Urban	47	47.0	47.0	47.0				
	Rural	53	53.0	53.0	100.0				
	Total	100	100.0	100.0					

	Table 5: Model Summary ^b								
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson				
1	.821ª	.675	.665	.46435	1.887				
	(Constant), Support		funding_sources, Trust_i	n_ACC's_independence,					

b. Dependent Variable: PAEAcc

The *Model Summary* table presents how well the independent variables predict the dependent variable, which is the perceived autonomy and effectiveness of the ACC (PAEAcc). The R value is .821, and the R Square is .675. This means that 67.5% of the variation in the dependent variable can be explained by the predictors. The Adjusted R Square is .665 which is a showing minor correction for sample size. The standard error is .46435. The Durbin-Watson value is 1.887, which falls within the acceptable range by indicating no serious autocorrelation.

Table 6; ANOVA ^a							
Model	Sum of Squares	Df	Mean Square	F	Sig.		

ISSN: 1001-4055 Vol. 46 No.04 (2025)

1	Regression	42.940	3	14.313	66.383	.000 ^b
	Residual	20.699	96	.216		
	Total	63.640	99			

a. Dependent Variable: PAEAcc

b. Predictors: (Constant), Support_for_alternative_funding_sources, Trust_in_ACC's_independence,

Awareness of ACC's funding

The *ANOVA* table supports the strength of the model. The regression model has a sum of squ ares value of 42.940 with 3 degrees of freedom. The F-value is 66.383, and the significance le vel is .000. These results show that the regression model is statistically significant. It confirm s that the independent variables together have a strong influence on how the public perceives the ACC's autonomy and effectiveness.

	Table 7: Coefficients ^a									
				Standardized Coefficients				dence Interval r B		
Mode	1	В	Std. Error	Beta	t	Sig.	Lower Bound	Upper Bound		
1	(Constant)	.462	.228		2.029	.045	.010	.914		
	Awareness_of_ACC's_f unding	.222	.110	.234	2.009	.047	.003	.440		
	Trust_in_ACC's_indepe	.312	.095	.324	3.293	.001	.124	.500		
	Support_for_alternative funding_sources	.323	.110	.327	2.925	.004	.104	.542		
a. Dep	pendent Variable: PAEAcc									

The *Coefficients* table details the effect of each independent variable. All predictors are statist ically significant. *Awareness of ACC's funding* has a beta of .234 with a p-value of .047, sho wing a mild but meaningful effect. *Trust in ACC's independence* has a higher beta of .324 and a p-value of .001, indicating a strong impact on perception. The strongest predictor is *Suppo rt for alternative funding sources*, with a beta of .327 and a p-value of .004. This result highlinghts the importance of public backing for new funding models in shaping trust and confidence in the ACC's independence.

Table 8: Residuals Statistics ^a								
Minimum Maximum Mean Std. Deviation N								
Predicted Value	1.7687	4.1981	3.6020	.65859	100			

ISSN: 1001-4055 Vol. 46 No.04 (2025)

Residual	-1.08402	1.05841	.00000	.45726	100
Std. Predicted Value	-2.784	.905	.000	1.000	100
Std. Residual	-2.334	2.279	.000	.985	100
a. Dependent Variable: PAEAc	cc				

The *Residuals Statistics* table confirms the model's accuracy. Predicted values range from 1.7 7 to 4.20 with a mean of 3.60. The residuals have a mean of 0 and a standard deviation of .45 7, which indicates that the model errors are small and evenly distributed. There are no extrem e outliers. The values for standard predicted and residual scores also fall within acceptable ranges, supporting the reliability of the regression model.

Table 9: Do you believe that increasing financial independence will reduce corruption in ACC itself?		Frequency	Percent
Valid	No	10	10.0
	Not Sure	6	6.0
	Yes	84	84.0
	Total	100	100.0

Table 10: Would you support a legal reform to allow ACC to use part of recovered assets or fines for its operations?		Frequency	Percent
Valid	No	12	12.0
	Not Sure	4	4.0
	Yes	84	84.0
	Total	100	100.0

In the table 9, 84% of respondents believe that increasing the ACC's financial independence will help reduce internal corruption. Only 10% said no, and 6% were unsure.

In the table 10, 84% also support legal reform that would allow the ACC to use a portion of r ecovered assets or fines for its operations. Just 12% opposed the idea, and 4% were unsure.

Final Result

This study used three independent variables: Awareness of ACC funding, Trust in ACC's inde pendence, and Support for alternative funding. The dependent variable was the Perceived Aut onomy and Effectiveness of the ACC (PAEAcc). Together, these variables help explore how al ternative funding models can improve public confidence in the ACC's independence and performance. The findings from this analysis support the need for exploring mixed or innovative

ISSN: 1001-4055 Vol. 46 No.04 (2025)

0 1 1 1 1 1 1 1 1 1 1 1

funding strategies to strengthen the institution.

COMPARATIVE INSIGHTS

Regional and global anti-corruption agencies offer valuable lessons. For example, the Hong Kong ICAC and Singapore CPIB maintain operational autonomy through international support and institutional design, even though their funding remains largely state-controlled (Arifin et al., 2020; Awopeju et al., 2018). Both models have upheld credibility and public trust through mechanisms that limit political interference—paralleling the high level of public trust that our survey associates with autonomy.

In Nigeria, the EFCC supplements its government budget with recovered assets and fines, yet still struggles with political pressure and resource constraints (Ifeanyi & Chukwuma, 2015; A wopeju et al., 2018). This is comparable to the Bangladeshi ACC, which is similarly depende nt on state funding and vulnerable to executive influence (Ahmed, n.d.; Das, n.d.). Findings fr om our study indicate that support for asset-recovery funding could help reduce such depende noies.

Our results echo Indonesia's KPK model, which also relies on mixed funding arrangements. The Commission's autonomy and visibility have strengthened its institutional capacity (Arifi n et al., 2020; Justice, 2018). Survey data from Bangladesh show that public support for mixe d-funding models correlates strongly with positive perceptions of ACC performance—mirrori ng how diversified financial streams have bolstered public confidence in the KPK and ICAC (Xu & Xu, 2024).

Institutional Autonomy and Public Trust

The study confirms that public awareness, trust, and support for alternative funding significan tly influence perceptions of ACC's autonomy and effectiveness. This aligns with the literatur e on Independent Fiscal Institutions (IFIs), where financial autonomy is a key factor in ensuring independence and reducing information asymmetry (Dziemianowicz, 2014; Bragadireanu, 2011). The Romanian Court of Accounts, for instance, demonstrates that legally protected budgetary independence contributes to stronger institutional credibility (Bragadireanu, 2011). The ACC could similarly benefit from constitutional or legislative funding safeguards.

Risks and Considerations

Despite strong public support, risks persist. The Nigerian EFCC experience warns against ove rreliance on asset recovery, which can lead to selective investigations or legal manipulation (I feanyi & Chukwuma, 2015; Arifin et al., 2020). Ensuring transparency, accountability, and cl ear legal frameworks will be essential if the ACC adopts mixed funding models.

Furthermore, IFI literature suggests that formal independence does not guarantee real influen ce. Institutions often remain technocratic watchdogs without enforcement power unless supported by societal consensus and political will (De Sousa, 2010; Martinsson, 2021; Dziemianow icz, 2014; Viney & Poole, 2018). This underscores the need for broad-based support—from I awmakers, civil society, media, and international partners—to legitimize any move toward mixed funding.

MANAGERIAL IMPLICATION

The findings show that financial independence is crucial for the ACC's effectiveness. Manag

ISSN: 1001-4055 Vol. 46 No.04 (2025)

ers of the ACC should focus on creating a mixed funding model. This model can include gov ernment funds, recovered assets, and fines. Doing this will reduce dependence on the government budget. It will also protect the ACC from political influence.

Managers need to develop clear guidelines on how recovered assets and fines can be used. Tr ansparency in spending these funds will build public trust. The ACC should also improve its f inancial management system. This will ensure funds are used efficiently and for the right pur poses.

Training programs for ACC staff are important. These programs should focus on financial ac countability and legal frameworks. The ACC management must work closely with lawmakers to pass legal reforms. These reforms should allow the ACC to keep part of recovered funds. They should also guarantee the Commission's financial autonomy.

Furthermore, ACC leaders should engage with international anti-corruption agencies. This can help share best practices in funding and operations. Partnerships with global bodies may open opportunities for additional funding and technical support.

Public communication is another key area. The ACC should inform citizens about its funding sources and how money is used. This will increase public support and legitimacy.

Finally, ACC managers must focus on internal controls to avoid misuse of funds. Proper audit s and monitoring will prevent corruption within the Commission. Strong institutional rules will protect the ACC's independence and enhance its ability to fight corruption effectively.

CONCLUSION

The Anti-Corruption Commission of Bangladesh currently depends heavily on government funding. This dependence limits its financial independence. Our study shows that most people support giving the ACC more financial freedom. They also support legal reforms to allow the ACC to use some recovered assets and fines.

Comparing Bangladesh with other countries shows mixed funding models work well. Agenci es like Hong Kong's ICAC and Indonesia's KPK have better independence and effectiveness. These agencies combine government budgets with other income sources. This helps reduce p olitical pressure and improve their work.

However, mixed funding needs careful management. Without clear rules, it can lead to proble ms such as misuse of funds or selective investigations. Legal safeguards and transparency are necessary to avoid these risks.

For Bangladesh, increasing ACC's financial independence is a positive step. It can help the A CC work more freely and effectively. This change requires legal reforms, better financial ma nagement, and strong public support. Cooperation with international partners will also help.

In conclusion, the ACC's financial autonomy is key to its success. Mixed funding models sho uld be considered seriously. If properly managed, these models can strengthen the ACC's abil ity to fight corruption and build public trust.

REFERENCES

ISSN: 1001-4055 Vol. 46 No.04 (2025)

1. Ahmed, B. (n.d.). Combating Corruption: The Role of the Bureau of Anti-Corruption (BAC) in Bangladesh.

- 2. Arifin, R., Rodiyah, R., & Puspita, F. (2020). A Comparative Analysis of Indonesia's KPK and Hong Kong ICAC in Eradicating Corruption. *Jambe Law Journal*, *2*(2), 163–179. https://doi.org/10.22437/jlj.2.2.163-179
- 3. Awopeju, A., Olowu, S., & Jegede, I. (2018). Significance of funding the Nigerian anticorruption agencies: Lessons from Singapore and Hong Kong. *Africa's Public Service Delivery and Performance Review*, 6(1). https://doi.org/10.4102/apsdpr.v6i1.233
- 4. Bragadireanu, E. (2011). Considerations on the Institutional Independence Statute of the Romanian Court of Accounts. 12(2).
- 5. Carolina, A. (2012). Sistem anti korupsi: Suatu studi komparatif di indonesia, hongkong, singapura dan thailand.
- 6. Chuban, V., Pasynchuk, K., & Krichker, O. (2020). Problems and further development of functioning of specialized anti-corruption agencies. *Economics. Finances. Law*, 9, 37–40. https://doi.org/10.37634/efp.2020.9.6
- 7. Das, S. K. (n.d.). Anti-Corruption Commission of Bangladesh: Diagnosis of a Fading Hope.
- 8. De Sousa, L. (2010). Anti-corruption agencies: Between empowerment and irrelevance. *Crime, Law and Social Change, 53*(1), 5–22. https://doi.org/10.1007/s10611-009-9211-3
- 9. Debrun, X. (n.d.). Democratic Accountability, Deficit Bias, and Independent Fiscal Agencies.
- 10. Dziemianowicz, R. (2014). Independent Fiscal Institutions as a Tool of Fiscal Governance. *Equilibrium*, 9(1), 59–70. https://doi.org/10.12775/EQUIL.2014.004
- 11. Eme, O. I., Samuel, I. I., & Chidubem, E. E. (2017). African Anti-Corruption Agencies: Challenges and Prospects. *Management Studies and Economic Systems*, *3*(4), 225–243. https://doi.org/10.12816/0046763
- 12. Fornasier, M. D. O., & Ferreira, L. V. (2015). Agências anticorrupção e administração pública: Uma perspectiva comparada entre o Brasil e outros países. *REVISTA QUAESTIO IURIS*, 8(3). https://doi.org/10.12957/rqi.2015.18809
- 13. Free International University of Moldova, & Cazacu, A. (2022). Conceptual models on combating corruption. Contemporary anti-corruption tools. *National Law Journal*,

ISSN: 1001-4055 Vol. 46 No.04 (2025)

- 4(246). https://doi.org/10.52388/1811-0770.2021.4(246).07
- 14. Hongyan, L. (2018). SYSTEMIC REFORM OF CHINESE ANTICORRUPTION LEGISLATION AND ENFORCEMENT PRACTICE. Law Enforcement Review, 1(4), 140–147. https://doi.org/10.24147/2542-1514.2017.1(4).140-147
- 15. Ifeanyi, C. N., & Chukwuma, C. U. (2015). Effectiveness of the Economic and Financial Crimes Commission (EFCC) in Enhancing Accountability in the Nigerian Public Sector.
- 16. *Independent Panel - review of the jurisdiction of the Independent Commission Against* Corruption: Report. (2015). NSW Department of Premier and Cabinet.
- 17. Johnsøn, J., Taxell, N., & Zaum, D. (n.d.). *Mapping evidence gaps in anti-corruption:* Assessing the state of the operationally relevant evidence on donors' actions and approaches to reducing corruption.
- 18. Jones, O. J., & Chioma, O. A. (2022). Fighting Kleptocracy in Democracy: An Assessment of the Efficacy of Anti-graft Policy Enforcement in Nigeria. World Journal of Social Science, 9(1), 49. https://doi.org/10.5430/wjss.v9n1p49
- 19. Justice, S. (2018). The Independency of the Corruption Eradication Commission of the Republic of Indonesia (KPK RI) in Indicators of Independent Regulatory Agencies (IRAs). LawArXiv. https://doi.org/10.31228/osf.io/akn9c
- 20. Kazantseva, O. (2023). Independent Anti-Corruption Expertise in the System of Russian Law. Legal Linguistics, 63-67. 27(38), https://doi.org/10.14258/leglin(2023)2711
- 21. Khemani, M. (2009). Anti-Corruption Commissions in the African State: Burying the Problem or Addressing the Issue? *SSRN Electronic* Journal. https://doi.org/10.2139/ssrn.1334286
- 22. Lewis, M., & Stenning, P. (2016). Considering the Glenister judgment: Independence requirements for anti-corruption institutions. South African Crime Quarterly, 39. https://doi.org/10.17159/2413-3108/2012/v0i39a847
- 23. Martinsson, J. (2021). Combatting institutional corruption: The policy-centered approach. Crime, Law and Social Change, 75(3), 267–280. https://doi.org/10.1007/s10611-021-09934-5
- 24. [No title found]. (n.d.). Journal of Siberian Federal University. Humanities & Social Sciences.

ISSN: 1001-4055 Vol. 46 No.04 (2025)

25. Odeke, Dominion Okalizibe. (2024). Economic and Financial Crimes Commission (EFCC) and Financial Accountability and Transparency in Nigeria. *African Journal of Management and Business Research*, 17(1), 218–234. https://doi.org/10.62154/ajmbr.2024.017.010505

- 26. Oluwaseyi, I. A. (2016). Corruption, Anti-Corruption Agencies and the Nigerian Government.
- 27. Poole, T. M., & Viney, C. (2018). Independent Fiscal Institutions in Comparative Constitutional Perspective. *SSRN Electronic Journal*. https://doi.org/10.2139/ssrn.3203960
- 28. Prenzler, T., & Faulkner, N. (2010). Towards a Model Public Sector Integrity Commission. *Australian Journal of Public Administration*, 69(3), 251–262. https://doi.org/10.1111/j.1467-8500.2010.00685.x
- 29. Quah, J. S. T. (2008). Anti-Corruption agencies in four Asian countries: A comparative analysis. In *Research in Public Policy Analysis and Management* (Vol. 17, pp. 85–109). Emerald (MCB UP). https://doi.org/10.1016/S0732-1317(08)17006-3
- 30. Rasmusson, T., & Dukuly, B. (2018). Most Anti-Corruption Programs Have Lacked Key Components. *American Journal of Trade and Policy*, 5(2), 49–66. https://doi.org/10.18034/ajtp.v5i2.435
- 31. University of Szczecin, & Franck, S. (2015). Are Independent Fiscal Institutions Really Independent? *Eurasian Journal of Economics and Finance*, 3(3), 35–44. https://doi.org/10.15604/ejef.2015.03.03.004
- 32. Xu, J., & Xu, J. (2024). Differential public support and the independence of anticorruption agencies. *European Political Science Review*, 16(1), 72–93. https://doi.org/10.1017/S1755773923000231
- 33. Yeh, S. S. (2020). APUNCAC and the International Anti-Corruption Court (IACC). Laws, 10(1), 1. https://doi.org/10.3390/laws10010001
- 34. Канан, А. (2019). The innovative models of functioning of anti-corruption bodies in t he world. *Public administration aspects*, 7(11), 79–84. https://doi.org/10.15421/151958
- 35. APPENDIX
- **36.** Section A: Demographic Information
- 37. Age:
- 38. □ 18–25

ISSN: 1001-4055 Vol. 46 No.04 (2025)

39.	□ 26–35
40.	□ 36–45
41.	\Box 46–60
42.	Occupation:
43.	☐ Government Employee
44.	☐ Private Sector
45.	☐ Lawyer/Journalist/Policy Expert
46.	Location:
47.	□ Urban
48.	□ Rural
49.	Section B: Awareness of ACC's Funding
50.	Please indicate your level of agreement with the following statements:
	(Scale: 1 – Strongly Disagree 2 – Disagree 3 – Neutral 4 – Agree 5 – Strongly
	Agree)
51.	Aw_Acc_F1: I am aware that the Anti-Corruption Commission (ACC) is funded by the government.
52.	Aw_Acc_F2: I know how much budget the ACC receives from the government.
53.	Aw_Acc_F3: I believe that full government funding limits ACC's independence.
54.	Aw_Acc_F4: I believe that financial dependence may allow political influence on
	ACC.
55.	Aw_Acc_F5: I think the ACC needs more autonomy in managing its funds.
56.	Section C: Trust and Perception of ACC
57.	Tp_Acc1: I trust that ACC takes independent action against corrupt individuals.
58.	Tp_Acc2: I believe ACC's performance is affected by political pressure.
59.	Tp_Acc3: I feel that funding control affects ACC's decision-making power.
60.	Tp_Acc4: I believe ACC would function better with independent financial control.
61.	Section D: Opinions on Alternative Funding Models
62.	OAFM1: I support the idea that ACC should retain a portion of recovered assets.
63.	OAFM2: ACC should be allowed to collect fines and use that money for its operations.

- 64. OAFM3: ACC should form partnerships with international donors to fund its programs.
- 65. OAFM4: A mixed funding model (government + other sources) can improve ACC's performance.
- 66. OAFM5: Asset recovery is a practical method for improving ACC's budget.
- 67. OAFM6: Alternative funding sources must be used transparently and accountably.
- 68. Section E: Perceived Autonomy and Effectiveness of ACC
- 69. (Use a 5-point Likert scale: 1 = Strongly Disagree to 5 = Strongly Agree)
- 70. PAEAcc1: Political influence affects the decisions made by the ACC.
- 71. PAEAcc2: ACC's performance would improve if it had full financial independence.
- 72. PAEAcc3: The ACC can freely investigate high-profile political cases.
- 73. PAEAcc4: The current funding method limits the ACC's operational effectiveness.

ISSN: 1001-4055 Vol. 46 No.04 (2025)

' 4.	PAEAcc5: The ACC can perform better if it adopts alternative funding options like asset recovery.
75.	Section F: General Opinion
6.	Do you believe that increasing financial independence will reduce corruption in ACC itself?
7.	□ Yes
8.	□ No
9.	□ Not sure
80.	Would you support a legal reform to allow ACC to use part of recovered assets or fines for its operations?
31.	□ Yes
32.	□ No
33.	□ Maybe
34. 35.	Any suggestions to improve ACC's funding and independence?