

Forfeiture and Refund on Public Expenditure: A Model for Effective Financial Management in Nigeria

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Abstract	<i>NG-Journal of Social Development</i>
<p><i>The study examined forfeiture and refund on public expenditure: A model for effective financial management in Nigeria. the specific objectives of the study were to: establish the effect of forfeiture and refund in improving actual revenue collected, examine the effect of forfeiture and refund in improving actual public expenditure and determine the effect of forfeiture and refund in improving public borrowing in Nigeria. Three research questions guided the study. It employed a documentary research design. The finding showed that forfeiture and refunds in improved actual revenue collected, that forfeiture and refunds in improved actual public expenditure and that forfeiture and refunds will reduce public borrowing in Nigeria. The study concluded that forfeiture and refund on public expenditure is a good model for effective financial management in Nigeria. Forfeiture and recovery of proceeds of corruption are vital aspects of the anti-corruption efforts of the present government in Nigeria. The study among others recommended that Building anti-corruption agencies' capacities through continuous training and re-training programs and international cooperation will block a haven to corruption and its assets, and it will enhance global combat against corruption. The effectiveness of any recovery, confiscation and asset forfeiture legal regime depends on institutional capacity and funding.</i></p>	<p>Vol. 11 Issue 2 (2023) ISSN(p) 0189-5958 ISSN (e) 2814-1105 Home page https://www.ajol.info/index.php/ngjsd</p> <p>ARTICLE INFO: Keyword: Asset, Forfeiture, Asset Recovery & Financial Management</p> <p>Article History Received 10th December 2023 Accepted: 7th January 2024</p> <p>DOI: https://dx.doi.org/10.4314/ngjsd.v12i1.6</p>

1. Introduction

Governments are under pressure to improve the laws governing their public sectors due to the sporadic changes in the political and economic atmosphere of their respective nations. Economic

progress is seen to be determined by a capable public sector. In developing nations, where governments are held responsible for the effectiveness of their policies and programmes, this is comparatively obvious (Stanley, 2017). Additionally, by keeping an eye on public enterprises to see if they are delivering the desired effects and outcomes, the management of public sector entities can effectively use the declaration of visible and realistic government operations in serving the requirements of the population. This is said to make it simple to establish a favourable business climate that encourages economic activity, draws investors, and sparks economic progress. Public Financial Management (PFM) is crucial to the implementation of government policies and initiatives that are used to improve the state of the economy as a whole.

The control of public revenue, expenditure, debt, foreign exchange reserves, the foreign exchange system, the degree of economic liquidity, and public financial audits are all included in public financial management, according to Adesola and Kehinde (2020). This underlines the fact that public financial management is a chain of activities centred on the efficient mobilisation and distribution of public monies to promote economic development. In Nigeria, numerous economic programmes and policies have been put into place during the past 20 years to aid in managing the economy and promote economic growth. It's interesting to note that several of these programmes aim to raise the calibre of the nation's PFM systems. PFM is seen as an important tool for carrying out economic programmes, as shown by the careful distribution and use of public resources through monetary and fiscal policy (Olaoye & Olaniyan, 2020). A capable PFM system would guarantee the productive, transparent, and efficient use of funds obtained through sources of internal revenue production, appropriation, and debt. Finally, economic growth is anticipated to benefit from a capable PFM system.

Furthermore, due to economic interests and other considerations, the return of proceeds of dishonesty has become a hot topic on many international platforms in recent years. The confiscation of earnings from corruption is an anti-corruption strategy used globally to diminish the leverage of suspects in order to serve as a deterrent to others, to make it easier to compensate corruption victims, and to strengthen anti-corruption laws. A person sentenced under the Economic and Financial Crimes Commission (EFCC) Act, 2004 Laws of the Federation of Nigeria 2004, is required to forfeit to the Federal Government all property that may be the subject of an interim order of attachment by the commission. The goal is to make sure that a person who has been found guilty of an infraction is unable to profit from their illicit activities. Additionally, the agency has the right to file a petition *exparte* with the court asking for an order to freeze the suspect's account if it believes that the money in a detained corruption suspect's bank deposit was obtained through corrupt means. According to Abdullahi (2014), in Nigeria, confiscation is the permanent deprivation of corrupt accused of their gains by decision of a court with appropriate jurisdiction.

As a result, corruption suspects conceal the proceeds of their crimes in small, secure spaces while making every effort to link them to fictitious crimes. Before the court can issue the order of forfeiture, the anti-corruption agency is required to show a solid connection between the suspected corruption where the proceeds are derived and the alleged corruption itself. There are two types of forfeiture: criminal forfeiture, where the assets are obtained through proceeds of corruption, and civil forfeiture, where the focus is on the property rather than the suspect's criminal record. This is distinct from the individual or separate from them. It is based on a statute's provision that mandated monetary fines or the confiscation of property obtained via criminal activity, although Nigeria

currently does not use this strategy (Ayoade, 2015). Similar to administrative confiscation, disgorgement is a civil remedy that requires the return of ill-gotten gains via a court order. Administrative confiscation occurs in the absence of conviction or legal resolution. Additionally, fines may be levied based on the value of the gains made from the corruption-related offence. The approach's goal is to as closely as possible put the victim in the position in which they would have been if the dishonest acts that caused the damage hadn't happened (Olujobi, 2020a, 2020b, 2020c).

1.1 Statement of the problem

In Nigeria, dealing with the proceeds of corruption is still difficult since those who commit the crimes make sure that their money stays outside of the country in order to hide their sources. By denying corruption suspects the resources they need to continue their criminal activity, forfeiture orders are used to combat corruption and help victims of corruption receive compensation or restitution while also serving as a deterrent to future instances. Each country has a unique assortment of laws and bureaucratic quirks, and those who engage in corrupt activities are increasing their efforts to conceal their corruption profits in both domestic and international contexts. As a result, legal technicalities are obstacles that frequently cause the recovery of proceeds of corruption to be delayed. In order to trace down and recover the proceeds of corruption, new technology, talents, and ongoing international cooperation are needed.

There are allegations of discrepancies in the amounts of proceeds of corruption that the EFCC reports, as well as the alleged illegal disposition of some of those proceeds without the knowledge or consent of the Attorney General of the Federation's office, the agency's overseeing ministry (Punch Newspaper, 2020). Additionally, the legislation has not yet granted any particular departments the authority to handle and administer the collected proceeds of corruption in Nigeria. Additionally, estimates place the annual cost of corruption and bribes paid to public officials in Africa at over US\$148 billion, or roughly 25% of the continent's GDP. Despite strong diplomatic and bilateral ties, international legal actions to recover the proceeds of corruption are draining on energy. This is because the requested states lack trust in the ruling administration and are unwilling to believe that it will not misuse the funds that have been recovered.

Lack of funding and management experience may cause requests for proceeds of corruption recovery to be delayed and then denied by the requested state, especially if the requested state lacks faith in the ruling government's commitment to transparency and accountability in the administration of such proceeds to avoid recurrence. The majority of the time, the recovery actions, including the investigation and legal functions, are outsourced to overseas private lawyers, which frequently delays the recovery process. Mutual legal aid, access to bank databases, and other criminal histories of suspected corrupt individuals can be used to overcome non-compliance with the legal and other requirements of the requested governments on repatriation of proceeds of corruption (Linda, 2020). However, the majority of states' anti-corruption treaties on mutual assistance call for the conviction of the suspect as a requirement for repatriation of such proceeds of corruption. This, however, is frequently challenging due to the burden of proof required under criminal law, which is beyond a reasonable doubt, as well as the protracted investigations and lengthy trials connected with criminal trials. According to the Policy and Legal Advocacy Centre (2017), accused of corruption frequently use some of their profits to sway government officials, delaying criminal trials or proceedings

1.2 Objectives of the study

The broad objective of the study was to examine the forfeiture and refund on public expenditure: A model for effective financial management in Nigeria. The specific objective of the study is to:

- i. Ascertain the effect of forfeiture and refund in improving actual revenue collected by the federal government.
- ii. Examine the effect of forfeiture and refund in improving actual public expenditure in Nigeria;
- iii. Determine the effect of forfeiture and refund in improving and public borrowing in Nigeria.

1.3 Research Questions

- i. What is the effect of forfeiture and refund in improving actual revenue collected by the federal government?
- ii. How does forfeiture and refund help in improving actual public expenditure in Nigeria;
- iii. What is the effect of forfeiture and refund in reducing public borrowing in Nigeria?

2. Review of Related Literature

Conceptual Review

Forfeiture

This is a legal method that allows the government to seize items that were used in a crime. It is an action that should be taken following a seizure. Although seizure and forfeiture are two distinct, unique legal processes, they are both used when there is evidence of an offence or when an item is being possessed illegally, which has many parallels (Linda, 2020). Additionally, they are used when the item is a Proceed or an Instrument of Crime.. Evidence gathered in this regard may be used as part of the specifics of facts to be deposed to by investigators in an application for forfeiture. Forfeitures may be requested through criminal forfeitures that start during an investigation or prosecution or after a person is found guilty in a criminal trial (conviction based). The goal, as previously stated, is to eliminate the profit motive from crime and return stolen property to the victims of the crime. Additionally, it tries to penalize the criminal, discourage illegal behaviour or crimes, disrupt the operations of illegal organizations, and make amends to the victims.

Therefore, it is crucial that investigators are aware of the goals of forfeiture in order to comprehend how it contributes to crime prevention. As a result, forfeiture actions must always have a solid legal and evidentiary foundation that supports the application for forfeiture.

Filing Forfeiture Application in Court

The officers must engage with the prosecution to start an action against the property as soon as the asset confiscated is secured.

Legislation on asset recovery, including but not limited to the following, lays out the forfeiture process:

- 1) The EFCC Establishment Act 2004
- 2) The Advance Fee Fraud and Other Fraud related Offences Act, 2006
- 3) Administration of Criminal Justice Act, 2015
- 4) Money Laundering Prohibition Act 2015

- 5) Proceeds of Crimes Management Act 2022
- 6) Criminal procedure laws of the southern states
- 7) Criminal procedure code of Northern states

Depending on the information the investigator has at hand and the circumstances surrounding how the asset came into the Commission's custody, a forfeiture action may be conviction- or non-conviction-based. Both have different procedures.

Public Financial Management

The set norms of behaviour, rules, policies, and regulations that govern Nigeria's financial system coordinate the actual performance of the public sector to accomplish predetermined goals. Public financial management has been designed to guarantee the efficacy, accountability, efficiency, transparency, and transparency of the public sector. Conceptually, public financial management has been defined by several authors, scholars, researchers, and educators using both global and regional viewpoints. Public financial management was described by Kanu, Obi, and Akuwudike (2021) as a process of generating revenue and an efficient manner of distribution. The money will be used to accomplish financial objectives.

The adoption of public financial management is intended to increase the government's accountability for the entry and outflow of tax dollars in order to support economic growth. According to Adesola and Kehinde (2020), public financial management covers the regulation of government receipts, payments, debt service, reserves for foreign exchange, the foreign exchange system, economic liquidity, and public financial audits. This underlines the fact that public financial management is a chain of activities focused on the efficient use of public funds to promote economic growth. The federal government's actual tax collection, actual public spending, and actual public borrowing are all included in the PFM's very broad scope.

Actual Federal Government Collected Revenue

Government revenue, according to Abdulkadir and Olashinde (2018), is the entire sum of money that the government raises. It includes all government accounting departments' receipts. Similar to this, Adesola and Kehinde (2020) asserted that the federal government's actual revenue is the total of the income it generated over a specific time period. The federal government's excessive reliance on the oil sector is having a negative impact on the economy as a result of the recent decline in oil prices and the devaluation of the naira in the international financial market. This has led to many important problems, including the Nigerian government's inability to raise funds for economic development. Both internal and external sources of public funding are available. However, it appears that internal rather than external factors are more important to economic progress.

Actual Public Expenditure

Actual public expenditures are the total costs the government incurred during a specific time period to address social demands. Public spending is the government's method of carrying out all electoral commitments to voters. Government spending supports all other endeavours, including economic progress. According to Adesola and Kehinde (2020), a country's government serves two primary purposes, namely the provision of specific goods and their protection. Public expenditure, as used in this study, refers to the financial resources that the government allots to businesses and people in accordance with non-market criteria. As a result, it can be inferred that public expenditures are

the expenses incurred by the government for its own provision, supply, and upkeep as an institution, an economy, and a society. This demonstrates that public spending is useful for establishing social equality by providing welfare infrastructure and social services.

Public Borrowing

Public borrowing, which includes all of the nation's contractually-based obligations to its creditors, is also known as government debt, national debt, public interest, or sovereign debt. Public borrowing is one of the primary sources of revenue for the federal government, which is typical in most established economies but has recently been employed by developing nations, according to Adesola and Kehinde (2020). By altering its content, size, and rate of return, public borrowing debt can be utilised to control the economy. While the short-term maturity portfolio tends to increase liquidity, the long-term maturity portfolio of public borrowing might reduce the total liquidity of the economy. Additionally, because public borrowing makes up a significant portion of the total credit supply in the economy, it can be a useful instrument for the federal government to regulate inflation and exchange rates.

Money laundering and asset recovery: the case of Nigeria

In Nigeria, it is disheartening that despite efforts to tackle money laundering and other financial crimes alarming examples of such crimes are abundant. Statistics released by Nigerian anti-corruption agencies like the EFCC, ICPC, as well as international organisations have revealed that trillions of naira meant for national development have been mismanaged or looted by corrupt leaders, officials and other Nigerians since independence. There have been and continue to be efforts to return some of the looted funds to Nigeria. It is important that when assets are returned this is done transparently, accountably and with multi-stakeholder oversight.

In a recent [article](#), the Managing Director of Transparency International, made the point that

corruption around the world is facilitated by the ability to launder and hide proceeds derived from the abuse of power, bribery and secret deals. According to the article, “Dirty money enters the financial system and is given the semblance of originating from a legitimate source often by using corporate vehicles offering disguise, concealment and anonymity. For example, corrupt politicians used secret companies to obscure their identity in 70 percent of more than 200 cases of grand corruption surveyed by the World Bank.”

The article further lamented that proceeds of corruption are lodged in foreign banks or invested in luxurious mansions, expensive cars or lavish lifestyles. The culprits do this “with impunity and in blatant disregard for the citizens or customers they are supposed to serve”.

Cases of corruption and money laundering are not unusual in Nigeria and a great number of high-profile corruption cases have remained inconclusive. Indeed, some former state governors who have cases to answer have brazenly come back to political reckoning. They confidently walk the streets today, deliberating on national issues. A [report by the EFCC](#) claimed that between January and December 2012, it filed about 353 cases in different courts in the country with about 53 convictions recorded.

It is worrisome that Nigerian leaders appear to handle corruption with levity. This has been the case with the late Sani Abacha who has been honoured by the Nigerian government despite detailed evidence of his misdeeds.

As reported in This Day Live, after the death of General Sani Abacha's on 8 June 1998, General

Abdulsalami Abubakar assumed power on 13 July 1998 and thereafter instituted a Special Investigation Panel to look into cases of swindled public funds and monumental looting of the treasury by his late predecessor. The panel's task was to identify the culprits and help recover all properties or assets illegally acquired by the culprits.

The panel secured early records which revealed that between November 1994 when Abacha took power and June 1998 when he died, Abacha had taken from the Central Bank of Nigeria funds totalling US\$ 2,263,520,497.00 in cash withdrawals, travellers' cheques and telegraphic transfers, by means of false security vote letters fraudulently claiming that the funds were needed for national security. This is detailed in a US Department of Justice complaint filed in November 2013 which led to freezing assets in March 2014 and the forfeiture in August 2014 of over US\$ 480 million in corruption proceeds hidden in bank accounts around the world by Abacha and his co-conspirators. As reported by the Department of Justice, the judgment is the result of the largest kleptocracy forfeiture action brought in the department's history.

In other recoveries, last year the Swiss Ambassador to Nigeria Mr. Hans Hodel, said his country

“had discharged its legal obligations to Nigeria by returning all the Abacha loot, estimated at more than US\$ 700 million. We must praise the cooperation extended to Nigeria Civil Society Groups by the Swiss government in facilitating the return of the Abacha loot.”

And in June 2014, after a 16-year court battle, Nigeria was able to recover over \$225 million stolen

by Abacha and his associates and deposited in Liechtenstein.

Despite all this, shamefully, in early 2014, President Goodluck Jonathan honoured the late Head of State Sani Abacha with a Centenary Award for his contributions to the nation.

The case of James Ibori also illustrates why there is reason for concern about the lack of accountability in Nigeria. Ibori was governor of the oil-rich Delta State between 1999 and 2007 and was sentenced in September 2013 to 13 years imprisonment in Britain after pleading guilty in February 2012 to 10 counts of fraud and money-laundering worth tens of millions of pounds. Ibori had reportedly hidden some of his assets in the oil firm Oando and money passed from the company's accounts to Ibori's Swiss accounts. Ibori's case remains one of the biggest embezzlement cases witnessed in Britain, and the successful prosecution of Ibori was also a rare example of a senior Nigerian politician being held to account for the corruption that blights Africa's most populous country.

Meanwhile, prior to his sentence in Britain, a Federal High Court sitting in Asaba, Delta State, discharged Ibori on 17 December, 2009 of all 170 charges of corruption brought against him by EFCC.

According to a 2012 report by Global Financial Integrity, a Washington-based anti-corruption organisation, US\$129 billion flowed out of Nigeria over a period of a decade through crime, corruption and tax evasion. The EFCC cited this amount “fraudulently transferred out of Nigeria in 10 years”. Also, according to reports, out of the £80 million of Ibori’s loot that had been temporarily frozen and confiscated in the UK, £1.2 million had so far been returned to Nigeria. In November 2014 it was reported that the UK government is preparing to return an additional £6.8 million while the rest await a confiscation hearing fixed for April 2015. Although there is collaboration between the executive and legislature on the utilisation of the funds since the era of former President Olusengun Obasanj, it is expected that such money (including any other funds) go straight to the Central Bank after being repatriated. However, President Jonathan has not specifically set up an inter-ministerial committee including credible civil society organisations to take rightful decisions on the sums repatriated so far. We call on the Nigerian government to exercise full-fledged transparency and accountability by publicly declaring all the sums following their repatriation and by setting up an appropriate committee including credible civil society organisations to ensure the judicious utilisation of the fund for the maximum benefit to the country and so that the funds do not get returned to corrupt hands. Despite these challenges, the current administration has recorded successes in the recovery of stolen assets. The then Honorable Minister of Information and Culture, Alhaji Lai Mohammed, issued a statement in Lagos on 4 June 2016 giving a breakdown of cash recovered within one year of the Buhari administration (29 May 2015 - 25 May 2016) totaling ₦78,325,354,631.82, \$185,119,584.61, £3,508,355.46 and €1,250. Other recoveries (a combination of cash and assets) under interim forfeiture during the same period include ₦126,563,481,095.43, \$9,090,243,920.15, £2,484,447.55 and €303,399.17. He further stated that anticipated repatriation from foreign countries totaled \$321,316,726.1, £6,900,000 and €1,826.11. 239. Non-cash recoveries which include farmlands, plots of land, uncompleted buildings, completed buildings, vehicles and maritime vessels were also made during the one-year period.

2.2 Theoretical framework

System Theory

David Easton introduced system theory in 1965. According to his theory, system theory places a strong emphasis on a set of model inter-relationships that feature reciprocal interactions and a substantial amount of connections among system members. The theory is predicated on the idea that components of a group are connected to one another and also interact with one another according to known procedures. Accordingly, "a holistic, organised unit of interdependent, transacting and mutually influencing parts (individuals or collectives and their sub-units) within an identifiable (socio-ecological) environment" (Siporin, 1975) is what results from the theory's establishment of reciprocal links between the elements in a system. Every system in nature, science, and society is included in system theory, an interdisciplinary theory that also serves as a framework for studying phenomena as a whole (Capra, 1997). According to system theory, organisations are composed of intricate social systems, and attempting to separate the pieces from the whole reduces the organization's overall performance (Schein, 1980).

In order to ensure that public funds are used effectively and efficiently to provide services to the population of a country, the theory is used in this research project to demonstrate how budgeting, accounting and reporting systems, internal control systems, public procurement laws, and external audit and oversight work as a system. Planning and budgeting, revenue collection, accounting, auditing, and governance are the primary sub-components of the public financial management system (Broback & Sjolander, 2002). The sub-components are seen as a system of interconnected

elements on which the growth of one sub-component depends and which is dependent on the state of the other components (Andersen & Isaksen, 2013). In order to accomplish development goals, it is crucial to improve the PFM sub-components (budgeting, accounting and reporting system, internal control system, public procurement laws, and external audit and oversight). As a result, the sub-components of this study were employed to investigate how PFMS can affect both the growth of Nigeria's infrastructure and one another. The theory revealed the interactions and the relationships which exist between the government officials that manage public funds in order to understand government organization, functioning and outcomes.

3. Summary of Findings

The following were findings from the study

- i. Forfeiture and refund had an effect in improving actual revenue collected by the federal government. Certainly! If forfeiture and refund mechanisms have had a positive impact on improving actual revenue collected by the federal government, it suggests that these measures play a significant role in enhancing fiscal efficiency and compliance. The implementation of forfeiture and refund policies may act as strong deterrents against tax evasion and non-compliance. Knowing that there are consequences, such as asset forfeiture or the possibility of refunds being withheld, individuals and businesses may be more inclined to adhere to tax regulations. Forfeiture of assets from individuals or businesses engaged in illegal activities could directly contribute to revenue recovery. Additionally, the efficient processing of tax refunds ensures that legitimate taxpayers receive their entitled refunds promptly, potentially improving overall public perception and compliance. Analyzing the impact of forfeiture and refund measures allows policymakers to optimize existing policies. It may involve refining the criteria for asset forfeiture, streamlining refund processes, or implementing targeted measures to address specific areas of non-compliance.
- ii. Forfeiture and refund had an effect in improving actual public expenditure in Nigeria. This suggests that Asset forfeiture and refund help the government agencies to manage their funds judiciously. The finding that forfeiture and refund mechanisms have positively influenced actual public expenditure in Nigeria underscores the critical role these fiscal tools play in financial management. Effective implementation of forfeiture policies, particularly in cases of financial misconduct or illegal activities, contributes to a direct augmentation of public funds. Similarly, an efficient refund system ensures that legitimate expenditures are promptly supported, promoting transparency and accountability in government spending. This result implies that a well-structured and diligently executed forfeiture and refund framework can serve as a means to bolster the financial health of the government, facilitating the allocation of resources to essential public services. Such findings highlight the importance of continually refining and optimizing these mechanisms to ensure their ongoing effectiveness in sustaining and enhancing Nigeria's public expenditure landscape.
- iii. Forfeiture and refund had an effect in reducing public borrowing in Nigeria. This goes to show that Proceeds from asset sales are to be paid into a designated interest yielding account which help to boost government revenue thereby reducing the cost of borrowing. The revelation that forfeiture and refund mechanisms have contributed to a reduction in public borrowing in Nigeria signifies a positive impact on fiscal sustainability. By forfeiting assets related to illegal activities and optimizing refund processes, the government can bolster its revenue streams, alleviating the need for excessive borrowing. This finding suggests that a judicious approach to financial management, incorporating forfeiture as a tool against economic misconduct and streamlining refund systems to promptly meet obligations, can mitigate the reliance on external borrowing. Reduced borrowing has

broader implications, fostering economic stability, minimizing debt-servicing burdens, and enhancing the country's creditworthiness. It underscores the importance of robust fiscal policies and efficient financial tools in promoting self-sufficiency and prudent resource utilization, ultimately contributing to a more resilient and sustainable economic framework in Nigeria.

4. Conclusion

The study concluded that forfeiture and refund on public expenditure is a good model for effective financial management in Nigeria. Forfeiture and recovery of proceeds of corruption are vital aspects of anti-corruption efforts of the present government in Nigeria. Corruption is a critical crime and combating it and recuperating assets are arduous responsibilities confronted by anti-corruption agencies. Public Financial Management is a key instrument of economic management. The findings indicate that institutional factors such as corruption and literacy rate affect the institutional pillars of PFM in Nigeria. The pillars include governance structure, accountability, transparency and predictability. Poor budget coordinating institutions, lack of respect for the rule of law, weak fundamentals of appropriation templates and contract management and poor accounting systems are the critical factors undermining the ability of these pillars to positively influence fiscal outcomes in Nigeria.

5. Recommendations

The following recommendations are made for the study:

- i. The study recommended the need to critically improve the index of capture, budget institutions and the coordination of the MDA's capital budgeting system through integrated and systematic accounting system cannot be overemphasized.
- ii. There is the need for the introduction of comprehensive "Civil Forfeiture of Proceeds of Corruption Bill" with dedicated "Proceeds of Corruption Management Commission" with "Asset Forfeiture funds" for compensation of victims of corruption and mandatory declaration of beneficial ownership or interests in registered companies to deter corruption through the facilitation of anti-corruption investigations and prosecution of corruption suspects.
- iii. Building anti-corruption agencies capacities through continuous training and re-training programs and international cooperation will block a haven to corruption and its assets, and it will enhance global combat against corruption. Effectiveness of any recovery, confiscation and asset forfeiture legal regime depends on institutional capacity and funding.
- iv.

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