

ACCOUNTABILITY AT CROSSROADS: GOVERNANCE CHALLENGES AND CONSEQUENCES IN PAKISTAN

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Abstract. *This paper points to how anti-corruption efforts in Pakistan at the national and provincial levels actually contribute to their failure. The broad and flexible definitions of corruption in prevailing laws have led to miscarriages of justice, as numerous interpretations result in potential unfair targeting of individuals. The complex landscape of accountability in Pakistan also evolves from multiple institutional overlaps—lacking clear jurisdictional boundaries. A case in point is the use of plea bargaining as a corruption prevention model that faced criticism for being coercive as well as an infringement on one’s right to fair trial. The National Accountability Bureau (NAB) has often been accused of violating fundamental rights protected in the Constitution of Pakistan, and the accountability procedures are seen as humiliating for civil servants. This paper discusses how the overall institutional-legal framework is shaped by its heavy dependence on the government that undermines the operational effectiveness of the Anti-Graft Bodies (A-GBs). It overviews anti-corruption efforts in Pakistan facing mainstream challenges: political-policy implications, legal-institutional inconsistencies, violations of rights, and operational inefficiency, which collectively hinder their effectiveness.*

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1. Introduction

Corruption being a complex (Uroos, Shabbir, Zahid, Yahya, & Abbasi 2021) and complicated concept (Huberts, 2010) needs equally sophisticated measures for its control. The phenomenon of corruption is defined as the misuse of entrusted power

for private benefit" (Omar et al., 2020). The apex anti-graft body in Pakistan defines corruption as improper and unlawful behaviour of office holders who enrich themselves or relatives by misusing their position (Huberts, Kaptein, & Lasthuizen, 2007). Similarly, the National Anti-Corruption Strategy (NACS) presents a working definition:

“Corruption involves behaviour on the part of office holders in the public and private sectors, in which they improperly and unlawfully enrich themselves and/or those close to them, or induce those to do so, by misusing the position in which they are placed ... (it is) the misuse of entrusted power for private benefits" (2002, p. 5).

Accountability is viewed as a difficult and elusive matter (Mulgan, 2000): a chameleon-like character as it is understood and implemented differently across the globe.

The Oxford dictionary describes the phenomenon of ‘accountability’ as “the fact of being responsible for your decisions or actions and expected to explain to them when you are asked”. The concept of accountability offers diverse insights and unfolds several meanings in different contexts making it a global phenomenon. When used in public sector management and governance (Lughmani, 2022), the public accountability makes public officials accountable for the vested authority (Jones, 1992), decisions and resulting actions (Tanny & Al-Hossienie, 2019), and non-actions. Governments across the globe have devised diverse mechanisms to make public officials comprehensively accountable vis-à-vis their political context (Lughmani, 2022).

2. Historical Perspectives on Anti-Corruption Efforts in Pakistan

Over the last seven decades, Pakistan has witnessed a proliferation of regulatory measures aimed at combating corruption, including the introduction of accountability laws and anti-corruption policies in the public sector (Hamid, 2015). The British legacy of treating bribery as an extradition act and the inclusion of an entire chapter on the punishment of bribery and illegal gratification offenses in the Penal Code of 1860 laid the foundation for these efforts (Lughmani, 2022). These initiatives substantially broadened Pakistan's anti-corruption policy landscape (Aziz & Bakhtiar, 2012), serving as the foundation for forthcoming accountability regulations (Khan, Kakakhel, & Dubnick, 2004). As highlighted by Schultz (2007), special committees, such as those focusing on "Eradicating Corruption from Service," emphasized sustained, long-term reforms to effectively combat corruption. The promulgation of laws, like the Pakistan Penal Code (PPC) and Prevention of Corruption Act (PCA), aimed at strengthening anti-bribery and anti-corruption measures (Hamid, 2015), adding to Pakistan's on-going efforts in this regard.

In addition to immediate formation of Anti-Corruption Establishments following the imposition of Martial Law, the concerned governments introduced the Civil Servant Conduct Rules in 1964 and the Efficiency and Discipline (E&D) Rules in 1973, to facilitate departmental actions in addressing rule violations (Lughmani Abdullah, & Khan, 2022). In 1974, the Federal Government enacted the Federal Investigation Agency Act to strengthen the anti-corruption framework. The evolution of these efforts continued with the re-enactment of the *Ehtesab* Ordinance, 1996 as the *Ehtesab* Act, 1997, which broadened the scope to include high-ranking public officials within the ambit of anti-corruption regulations. Subsequently, the NAO of 1999 replaced the *Ehtesab* Act, hence consolidating anti-corruption measures within Pakistan's legal framework. Table 1 shows a chronological overview of these laws.

Table 1: *Anti-Corruption Laws in Pakistan*

#	Title of the Law	Year of Promulgation	Status
1	The Pakistan Penal Code	1860	In Force
2	The Prevention of Corruption Act	1947	In Force
3	The Pakistan Special Police Establishment Ordinance	1948	Repealed
4	Public Representatives Offices Disqualification Act	1949	Repealed
5	The Sind Prevention of Bribery and Corruption Act	1950	Repealed
6	The Elected Bodies Disqualification Order	1959	Repealed
7	Elective Bodies Disqualification Order	1959	Repealed
8	The Special Police and Provincial Police (Amalgamation) Order	1962	Repealed
9	The Holders of Representative Offices Act	1976	Repealed
10	The Parliament and Provincial Assemblies Act	1976	Repealed
11	Representation of the People Act	1976	In Force
12	The Holders of Representative Offices (Punishment for Misconduct) Order	1977	Repealed
13	The Parliament and Provincial Assemblies (Disqualification for Membership) Order	1977	Repealed
14	The West Pakistan Anti-Corruption Establishment Ord.	1958	In Force
15	The Federal Investigation Agency Act	1975	In Force
16	Sindh Enquiries and Anti-Corruption Act	1991	In Force
17	The <i>Ehtesab</i> Ordinance	1997	Repealed
18	The <i>Ehtesab</i> Act	1997	Repealed
19	National Accountability Ordinance	1999	In Force
20	The Balochistan Enquiries and Anti-Corruption Act	2010	In Force
21	The Khyber Pakhtunkhwa <i>Ehtesab</i> Commission Act	2014	Repealed

Source: Adopted from Lughmani *et al.* [2022]

The NAO, 1999 aimed to address perceived regulatory gaps by providing a comprehensive legal framework to ensure effectiveness and independence for the implementing body i.e., NAB. In 2002, the military government introduced the National Anti-Corruption Strategy (NACS). Nevertheless, subsequent democratic governments appeared to show limited interest in revising and advancing this strategy (Lughmani, 2022).

Scholars have broadly categorized Pakistan's anti-corruption regime into two distinct phases, prior to and after 1996 (Cheema, Fatima, & Mahsud, 2020). A demarcation between these phases hinge on the perception of corruption as a crime, the enforcement measures, the severity of penalties, and the functional autonomy or oversight of anti-corruption entities (Lughmani *et al.*, 2022). The initial phase regarded corruption as a routine offense, leading to conventional responses and penalties, primarily managed by government-affiliated anti-corruption bodies. The subsequent phase marked a significant change, recognizing corruption as a severe crime, especially within the public sector (Lughmani, 2022).

This transformation was accompanied by the introduction of new, more encompassing laws and stricter sanctions, alongside establishment of independent anti-corruption bodies (Lughmani *et al.*, 2022). However, the credibility of these bodies suffered due to alleged 'selective' accountability, victimization, and political engineering by both civilian and military administrations. This led to the perception of accountability in Pakistan as a 'baton' used to beat up political adversaries (Khattak, 2017).

3. [F]laws in Anti-Corruption Approach

In Pakistan, the structural problems in the NAB institutional framework manifest dependence on the government to tackle corruption (NACS, 2002). NAO 1999 has distinct strategies to control corruption (Lughmani et al., 2022) including sections 10(a) and 25 of the Ordinance: the former considers a corrupt practice to be a very serious offence with imposition of harsh punishment, while the later relieves the accused completely (with lenient or no punishment) on making a return of a portion of stolen money, thus viewing a corrupt act as a minor crime (Lughmani, 2022). Figure 1 shows the NAB's progress regarding conviction, settlement (PB and VR) and acquittal under different regimes from 1999 till 2018.

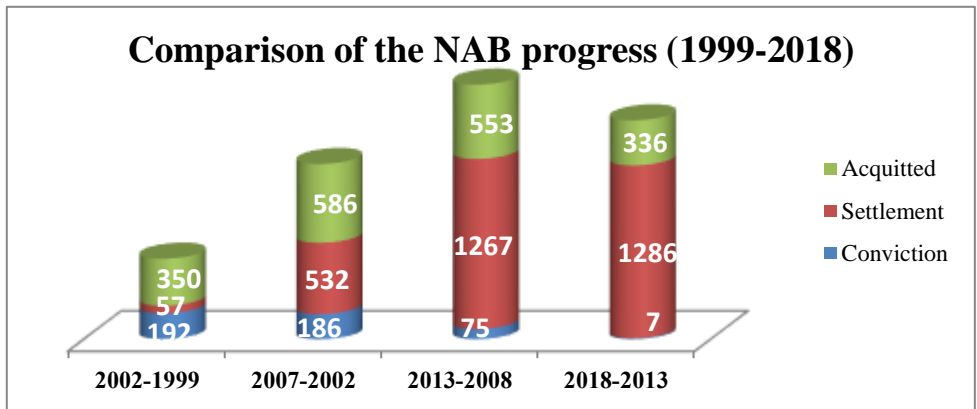


Figure 1: NAB's Progress under Different Regimes (Ali, 2018)

The finest anti-corruption systems across the globe have earned credibility and public trust only by convicting high-rank public officials (Heilbrunn, 2004) involved in grand corruption. Under President General Musharraf's rule, most cases were prosecuted under section 10(a), with the highest trial conviction rate in Pakistan's history, which declined using section 25 observing changes in the power corridors. Such dependence on political pressures caused irreparable damage to the overall deterrence (Ali, 2018). The NAB contends that the shaming factor in plea bargain deters corruption, but in Voluntary Return (VR), the accused surrenders just a fraction of looted assets without getting stigmatized and skips even conviction, thus strengthening the belief in the power of looted wealth (Samad, 2008).

Sadiq (2020) believes that lacking a solid, unified and empowered legal framework like NAO reduces the operational effectiveness of the ACEs. Here, public officials, including the aggrieved ones, are of the view that NAB is working without rules rendering it to be the main cause of unbridled powers attained in a *legal vacuum* (Lughmani, 2022). The lack of departmental rules for about two decades is strange for the agency prosecuting others for failing to act or misusing authority [Riaz, 2019]. The Supreme Court of Pakistan (SCP) found during a review of NAB's performance that the data mismatches for different submissions resulted from the non-compilation of permanent records (Riaz, 2019). The structural flaws in accountability mechanism have repeatedly been highlighted which includes following points:

3.1. Curtailing liberty: making undue arrests

There are certain checks for A-GBs including FIA or ACE in obtaining permissions for arrest. The Chairman NAB, on the other hand, has unfettered, immense powers to arrest anyone at any stage (Riaz, 2019) with a longer remand

period, a bar on bail by special courts, an indefinite period of investigation and freezing of properties with much harsher punishment (Samad, 2008; Mohammad, 2018). The cognizance of cases with the Chairman NAB instead of a trial court is against the notion of a fair trial, neutrality and principles of common law systems (Riaz, 2019). These terms violate human rights while raising doubts about NAB's competency and are much harsher than for one accused of murder (Noorani, 2018). The Supreme Court of Pakistan (SCP) has held that the arrest and detention of an individual without incriminating material are deemed violations of the right to personal dignity. The apex court directed the federal government to amend the NAB laws to delegate the authority to the NAB trial courts to grant bail (Sadiq, 2020). The court cautioned the NAB against making recoveries through methods perceived as 'terrorizing' individuals. Additionally, it deemed attempts to arrest individuals from courts as an unwarranted "intrusion" into the premises of the court. The extensive authority vested in the A-GB renders it unaccountable, as noted by Hussain (2018). This characteristic is a key factor in labelling the law as draconian, dark, and blind (Mohammad, 2018).

3.2. Ambiguities: 'intention' behind creating an A-GB

Mohammad (2018) argued that Section 9 of the NAO describes the commission of corruption by a public official in multiple ways. He maintained that too wider definitions give rise to undue flexibility and leave room for open interpretation, thus increasing the chances for miscarriages of justice by targeting anyone. The absence of a set reporting procedure gives birth to discretionary powers against the notions of justice. The legislative intent behind the retrospective effect and the military origin is also discussed by Mohammad (2018). He considers the very promulgation based on the President's sole discretion a violation of the Constitution. The same is obvious from Section 2, which gives the law a retrospective effect that contradicts natural justice.

3.3. Absence or lack of multilateral treaties

Pakistan remained unsuccessful in extradition or assets recoveries from foreign jurisdictions despite ratifying UN treaties and having a domestic legal mechanism. These include an absence or lack of multilateral treaties at the required (attractive) destinations. There is also a lack of domestic legislation to extend Mutual Legal Assistance (MLA). The ministries follow usual protocols in dealing with foreign requests in extradition cases but the NAB can liaise directly with its foreign counterparts. The cumbersome investigative procedures and delays in confiscation benefit the accused by allowing them to transfer the proceeds of corruption to other countries, further complicating the legal processes for asset recovery (Lughmani, 2022).

There is a lack of skills and investigative capacities in how Pakistan could not provide money trail required to establish the crime in the case of the Swiss accounts (Ali, 2018). A high cost was involved in hiring expensive private firms

like Broadsheet LLC Company to investigate Pakistani citizens' hidden properties. Later, a sudden and wrongful rejection of the agreement not only put high recovery costs for damages on Pakistan but created a bad name for the country at the global level. The covert interests of political elites serve behind the scene of MLA treaties, and as lack of efforts to retrieve stolen properties (Lughmani, 2022).

3.4. Violations of fundamental rights

The NAB has continuously been blamed for flagrant violations of the most basic rights enshrined in the country's constitution (Kamran, 2020). Accountability procedures are generally insulting and humiliating for civil servants (Sheikh & Khalid, 2019). Accountability mechanisms put the respect and professionalism of an accused public office holder at stake (Cheema, 2016). A-GBs produce public officials in handcuffs before the court to discredit and dishonour them. The NAB justifies unnecessary arrests in finding evidence by exerting pressure on the individual in custody (Noorani, 2018). KPEC adopted similar practices to create deterrence and fear in public officials.

In 2018, the Chief Justice of Pakistan cautioned A-GB about reports of NAB investigators using intolerable practices, including physical abuse during interrogations. It was observed that A-GBs overlook the legal immunity granted to public officials by the Civil Servants Act, 1973 (Lughmani, 2022). The most awful breaches are abuse of power, torture, political engineering and victimization, prevention of access to timely and appropriate healthcare, extended incarceration without lawful trial, and subversion of human dignity, amongst others (Kamran, 2020). There are reservations about NAB Officials' conduct with the accused (Noorani, 2018) where the Chairman Senate Standing Committee on Human Rights in Pakistan declared deaths under custody as a grave matter. A former Vice-Chancellor of the Punjab University, Dr. Mujahid Kamran, considered the NAB investigation centres to be identical to "*torture cells*" (Lughmani, 2022). In October 2018, the then CJP took a *suo moto* notice of why a senior teacher was produced before a NAB court in handcuffs. It is not less than death for a professor if he is handcuffed as the impression cannot be undone for the rest of his life (Hussain, 2018).

It is pertinent to note that no stern action has been taken against the culprits of humiliation and high-handedness where the court's anger dissipated with tendering of a weak apology (Hussain, 2018). People are administered with shameful treatment, detained for months to break nerves to extract a confession and make them enter into a plea bargain (Hussain, 2018). It demonstrates how the NAB operates outside the realm of the Rule of Law in Pakistan, without being subject to accountability for the blood on the agency's hands (Kamran, 2020).

3.5. Legalising corrupt practices

A. Organizational settlements

The plea (for) bargaining is accepted in modern jurisprudence and exists in international legal systems (Lughmani, 2022). Article 36 of UNCAC presents plea bargaining as a corruption prevention model (Nelson & Santoso, 2020), where the accused pleads guilty in exchange for concessions (Kisekka, 2020). It is a voluntary waiver of the right to trial (Kisekka, 2020) which helps in speedy trial, reducing the case burden, decreasing the chances of prosecution losing in court and saving exchequer money (Bibas, 2004). Critics consider it to be a coercive process (Alschuler, 1979), raising a challenge to the right to a fair hearing. A-GBs have a capacity issue in implementing the plea-bargaining procedure (Nelson & Santoso, 2020). The Hidden motives contribute to creation of illegal connections, undermining any deterrence efforts and exacerbating corruption. The implications of these actions are still not fully understood, particularly in less developed countries (Langer, 2021).

NAO had both the provisions of VR and plea bargain, thus allowing the accused to return all ill-gotten wealth and get freedom, curtailing certain legal and political rights (Khan, 2016). While contesting the presumption of its use being discretionary and selective, the NAB says that a plea bargain committee of experts decides the bargain amount. The claim for recovery of looted wealth looks contradictory as the agency's annual report 2017 shows a mere 6% to be recovered through plea bargains since 1999 (Khawar, 2019). The concept provides corrupt individuals with perverse incentives to act in cases with *prima-facie* evidence and a high chance of conviction. The SCP rendered it '*institutionalised corruption*' (Hussain, 2018). Unlike the developed countries, prosecution under NAB is not independent, which raises the risk of misusing the provision by coercing the innocent into pleading guilty (Khawar, 2019).

B. The political settlements

President Musharraf promulgated the National Reconciliation Ordinance (NRO) on 5 October 2007. The law provided immunity or granted amnesty to politicians and bureaucrats accused of corruption and money laundering etc., between the period of two martial law regimes in Pakistan, i.e., January 1, 1986 and October 12, 1999. The anti-corruption efforts had to deal with the biggest legitimacy crisis in the history of Pakistan after said promulgation as it put severe dents in the anti-corruption strategy and working agency.

Nevertheless, the NRO was considered a controversial ordinance as it limited the authority of NAO and compromised the anti-corruption efforts in Pakistan (Ahmed, 2013). Ironically, the NRO was enacted just a couple of months after ratifying the UNCAC, reflecting the seriousness of commitments (TIP, 2014). The NRO opened new doors for legalising corrupt practices, benefitting the politicians,

bureaucrats, and armed services personnel suspected of corruption. There were very strong effects of the NRO in the shape of political settlements upon the accountability efforts. NRO and disagreement between parliamentarians have become the basis for another ‘worst legitimacy crises in Pakistan’ regarding the anti-corruption efforts.

On 16 December 2009, the SCP declared the NRO as unconstitutional and without lawful authority, when it had already benefitted about 8000 alleged people. During the elected government’s term of 2008-13, the NAB was told to wrap up its investigations against almost sixty leaders of the ruling coalition. A few powerful bureaucrats and federal ministers arrested during this tenure were primarily due to the *suo moto* notices of the CJP. The same situation was witnessed during the next regime (2013-18) and now in the previous coalition government (2018 onwards), one can hardly find a conviction and a will of the ruling parties to punish the corrupt (Lughmani, 2022).

3.6. Amendments in the accountability systems

Different attempts were made by the democratic governments, especially in the last decade, to bring about amendments to accountability laws, repeal them, make new laws, wind up accountability institutions or establish new anti-graft bodies. However, insufficient political and parliamentary support did not make this a reality [Lughmani, 2022]. The prevailing laws and the bodies continued working despite the huge criticism. The underlying motives usually were controversial and considered political just to hold the powers in the garb of amendments. The most recent amendments in the NAO 1999 could better present the picture. Table 2 shows major laws or bills presented in the Senate, the National Assembly or the provincial assemblies to bring about amendments in accountability laws.

Table 2: *Attempts to Amend Accountability Laws*

#	Law	Bill Title	Year	Description
1	NAO	Holders of Public Office (Accountability) Bill	2009	Narrowing NAB's scope
2	NAO	Holders of Public Exchequer (Accountability) Act	2015	Enact new laws
3	NAO	The National Accountability (Amendment) Act	2016	Amendments
4	NAO	National Accountability (Amendment) Ordinance	2017	Amendments
5	NAO	The National Accountability (Amendment) Act	2019	Amendments
6	NAO	The National Accountability (Second Amendment) Ordinance	2019	Amendments
7	NAO	The National Accountability Act	2021	Amendments
8	NAO	National Accountability (Second Amendment) Bill	2022	Amendments
9	ACE KP	Repeal of the Anti-Corruption Establishment Ordinance, 1961	2014	ACE was absorbed

#	Law	Bill Title	Year	Description
				into KPEC
10	KPEC	The KP <i>Ehtesab</i> Commission (Amendment) Bill	2016-17	Amendments in KPECA To repeal
11	KPEC	The Khyber Pakhtunkhwa <i>Ehtesab</i> Commission (Repeal) Act, 2019	2018	KPECA and dissolve KPEC

The ACE Ordinance, 1961, was initially superseded by the KPEC Act, 2014, but through an amendment, ACE was allowed to coexist with KPEC; eventually, KPEC was dissolved, leading to the transfer of cases back to ACE. The withdrawal of the *Ehtesab* Ordinance showcased governance unpredictability (Lughmani, 2022). In response to criticism of NAB's politicization, the government attempted to replace it with an Accountability Commission in April 2009. The proposed bill faced opposition due to concerns about breaching international obligations and compromising the agency's independence (Lughmani, 2022).

The government aimed to reform the accountability system by establishing a National Accountability Commission, as outlined in a 2015 bill but strong opposition halted NAB reform progress. In 2016, a bill for The National Accountability (Amendment) Act sought to limit NAB's jurisdiction to federal government departments and recommended establishing provincial accountability bureaus. In 2017, the National Accountability (Amendment) Ordinance declared VR and plea bargain beneficiaries as disqualified for life. Further, provincial government(s) made requests to keep NAB up to matters of federal government, whereby the Sindh assembly repealed NAO through an Act in 2017 (Lughmani, 2022). The National Accountability (Amendment) Act 2019 and the National Accountability (Second Amendment) Ordinance 2019 proposed changes to NAO 1999. The amendments made through the Ordinance to infuse confidence in the civil bureaucracy and business people expired in April 2020 due to political disputes and the COVID-19 pandemic. The National Accountability Act 2021 proposed amendments while in May 2022, the coalition government of PDM (Pakistan Democratic Movement) passed the National Accountability (Second Amendment) Bill 2022. Opposition criticized these changes as an attempt to avoid accountability. The President returned the bill, alleging a violation of the Constitution (Lughmani, 2022). The same bill was then rejected by a three-judge

bench headed by Chief Justice of Pakistan on September 15, 2023 recalling the immunity granted to political figures in major corruption cases.

4. Enforcement challenges for anti-corruption institutions

Governments worldwide create accountability institutions, such as the Anti-Corruption Establishment (ACE), Federal Investigation Agency (FIA) and NAB in Pakistan, to combat corruption and address fraud and economic exploitation now termed "Economic Terrorism" (Lughmani, 2022). Although these institutions are generally seen as effective anti-corruption measures, concerns about their effectiveness persist in Pakistan (Bakhsh, Qadeer, & Abbasi, 2020), adding complexity to the concept of accountability [Khattak, 2017]. This is exemplified by the actions of the *Ehtesab* Bureau in the late 1990s and NAB in 2004, perceived as functioning like "political police" (Ulain & Hussain, 2020). Ongoing research underscores various significant challenges that impede the effective implementation of anti-corruption measures.

4.1. Lack of political will

The presence and effectiveness of an independent ACA, operating without wrongful political manipulation (Quah, 2007), shows a genuine 'political will' to combat corruption (Klemenčič & Stusek, 2008). This commitment involves the shift from tolerating corruption to its eradication through legislative measures (Heilbrunn, 2004), resource allocation, and fair law enforcement (Quah, 2004). In some countries, like Pakistan, the lack of adequate resources and staff for the ACA reflects weak political will (Quah, 2017). Notably, in Pakistan, the NAB initially secured high-profile convictions and recoveries in corruption cases (Abbasi, 2015; Ali, 2018) but faced a decline in achievements when political interests led to budget and staff reductions (Abbasi, 2015). The sharp decline shows a dependency of the A-GB upon political interests of the prevailing regime with to retain power (Ali, 2018).

Specialized bodies in developing countries are often established under the influence of pressure by international donors (Klemenčič & Stusek, 2008) which later become tools to target political rivals (Heilbrunn, 2004). The weak political will may be evident in the inadequacy of public officials' salaries, which can incentivize corrupt behavior (NACS, 2002). Whistle-blowers who expose corruption frequently encounter threats and reprisals, dissuading potential informants from reporting such misconduct.

4.2. Weak policy context

The success of anti-corruption initiatives is contingent on the 'policy context', necessitating a comprehensive understanding of contextual differences. Quah (2004) cited Singapore and Hong Kong as examples of favourable policy contexts

with smaller populations, compact geographical areas, high living standards, stable governments, developed infrastructure, and efficient civil services. In contrast, Pakistan's governance lacks such viable policy context, evident in its Corruption Perception Index (CPI) ranking and score, indicating challenges in controlling corruption (Lughmani, 2022). It is despite the fact that Pakistan's National Anti-Corruption Strategy (NACS) drew inspiration from successful models of Corrupt Practices Investigation Bureau (CPIB) and the Independent Commission Against Corruption (ICAC).

4.3. No across-the-board accountability

Researchers argue that effective accountability requires empowered A-GBs with unrestricted investigative authority (Quah, 2007). Criticism is directed at Pakistan's accountability laws, like the NAO, for excluding the judiciary and serving military personnel (Dastageer *et al.*, 2016)—a departure from international norms (Imran, Ali, & Khan, 2020). This is often justified by their robust internal disciplinary mechanisms (NACS, 2002) and a potential impact on national security, military morale, and judicial independence (Lughmani, 2022). The internal mechanism also exists within the public sector (Samad, 2008), perpetuating the perception that accountability primarily targets politicians and civilians—a targeting (Mohammad, 2018).

This assertion gains credibility from the argument that an institution tasked with detecting corruption should ideally be led by individuals from the judiciary or the military. However, it prompts the question: why is the reverse not considered? This raises concerns about a selective perception of accountability, suggesting that corruption is perceived to be exclusively associated with civilians (Lughmani, 2022). In this regard, the first Chairman NAB left his office for investigating serving military officials (Khan, 2007). On the contrary, in 2016, the Chief of Army Staff removed about a dozen uniformed personnel on the charges of corruption, stressing the need for across-the-board accountability (Haider, 2016). A number of judicial officers have been suspended or removed from service by the honourable High Courts in their respective jurisdictions.

4.4. Selective Accountability

A-GBs in Pakistan, as highlighted by Lughmani (2022), face allegations of practicing 'selectivity'. Critics contend that the NAB is accused of employing this approach for political manoeuvring (Samad, 2008), often shifting complaints under its purview to less effective and discredited public agencies [Abbasi, 2015, p. 18]. There is well-documented history of the NAB engaging in politically motivated prosecutions. The Supreme Court accused NAB of trying to use the court to achieve its own goals (Chêne, 2008). The apex court expressed disapproval of the delays in reopening corruption cases in line with the verdict on the NRO. Moreover, Sheikh and Khalid (2019) point out that the NAB's independence from

external influence is questionable, given officers' perceived lack of strong professional expertise or technical competence.

Khan *et al.* (2004) noted that historically no prominent politician in Pakistan has been successfully prosecuted by A-GBs, as governments ultimately absolve them of wrongdoing. Public officials blatantly disregarded directives from the Auditor General of Pakistan (AGP), and the Public Accounts Committee (PAC) fail to caution non-compliant departments (TIP, 2014), possibly influenced by undisclosed motives or commitments of senior officials. The prevailing perception is that the institutional apparatus inherited from colonial rule, along with new institutional mechanism, has predominantly been used for selective accountability, witch-hunts and political victimization, rendering it ineffective (Khattak, 2017).

4.5. Political policing: politicization and victimization

Many researchers (Ali, 2018; Chêne, 2008; Khan, 2016; Khan *et al.*, 2004; Ulain & Hussain, 2020;) collectively outline a summary of Pakistan's political uses of A-GBs. The PCA stands out as the only law not marred with allegations of 'political victimisation'. Aziz and Bakhtiar (2012) argue that subsequent efforts like Public Representatives Offices Disqualification Act (PRODA) and Electoral Bodies Disqualification Orders (EBDO) marked the onset of the politicization of accountability. These laws were employed to target political adversaries (Schultz, 2007) which provided a precedent for future anti-corruption legislation (Khan *et al.*, 2004). The leadership at FIA has become politicized (Schultz, 2007), and the Ehtesab Bureau has been consistently employed for political persecution (NACS, 2002), harassment, victimization (Khan *et al.*, 2004), and politically motivated investigations, as noted in the U.S. Department of State (USSD) Country Reports on Human Rights Practices in 1997¹. This has resulted in the association of accountability with political victimization (Khattak, 2017).

The key appointments like Auditor General, the head of PAC, and the Federal Ombudsman are not exempt from political interference (Lughmani, 2022). The NAB carries the '*stigma*' of the military-created institution of repressing political opponents. Quah (2017) explicitly stated that NAB in Pakistan and the Central

¹ https://1997-2001.state.gov/global/human_rights/1997_hrp_report/pakistan.html, accessed 17 June 2023.

Commission for Discipline Inspection (CCDI) in China were employed as ‘*attack dogs*’ to target political opponents, thereby compromising their operational efficiency. Sheikh and Khalid (2019) also affirm that governments use NAB as a weapon against public officials considered close to political opponents.

4.6. No oversight mechanisms

An effective anti-corruption watchdog with proper oversight is vital in combating corruption. The misuse of power, extortion and political persecution by the accountability regime is mostly overlooked due to a lack of professional oversight (Lughmani, 2022). The UK Bribery Act 2010 mandates the Director of Public Prosecutions' consent to prosecute officials. Regular performance reports enhance transparency and adherence to human rights (Klemenčič & Stusek, 2008). These mechanisms link A-GB to the parliament and related forums (Heilbrunn, 2004). The legislature plays a vital role in overseeing laws, policies, and government actions to ensure accountability and efficiency (Lughmani, 2022). In Pakistan, the Khyber Pakhtunkhwa *Ehtesab* Commission (KPEC) Act of 2014 introduced legislative oversight through committees to investigate abuse of authority (Cheema, 2016), with support from various mechanisms like PM and CM Inspection Teams, and Parliamentary Accounts Committees (Lughmani, 2022).

In Pakistan, anti-corruption agencies like the ACE require prior permission from department heads to investigate public officials, which some critics see as a flaw (Khan *et al.*, 2004). FIA has an oversight committee namely ‘Federal Anti-Corruption Committee’ (FACC), while NAB relies on the President for oversight [NACS, 2002]. Higher courts intervene when NAB exceeds its authority, but there have been disputes over Supreme Court oversight in the past (Omar, 2013). Democratic countries may strike a balance between non-interference and political oversight through established procedures. Researchers support civil oversight even of the police, requiring them to seek permission for raids (Lughmani, 2022).

4.7. Multiplicity of accountability forums

Scholars point out that actors operate in accountability *webs* (Page, 2006) and are confronted with numerous forums (Bovens, Goodin, & Schillemans, 2014) while adhering to multiple accountability standards (Romzek & Dubnick, 1987), thus suffering from an ‘*accountability overload*’ (Virtanen, Stenvall, Kinder, & Hatam, 2018). It occurs in the public sector when multiple uncoordinated efforts are made to implement accountability for political symbolism etc., without looking into the value for money and opportunity cost (Halachmi, 2014). Pakistan faces a ‘national dilemma’ of developing new institutions instead of reforming the existing ones. Western society follows some ‘best practices’ of replacing the redundant procedures or rules while keeping the older structure intact. The system in Pakistan on the contrary gets confused as the entire structure is changed every five to ten years—creating chaos, benefitting the culprits (Lughmani, 2022).

The extreme '*quest*' for accountability results in certain 'organizational pathologies' like an unintentional but systematic and visible reduction in efficiency, effectiveness, flexibility, responsiveness, productivity and service quality; while discouraging innovations being low-cost alternatives. In order to lessen accountability overloads, Halachmi (2014) suggested a 'dynamic accountability' with transparency, information technology, and a change from governing to governance instead of 'demonstrated accountability'.

4.8. Overlapping jurisdictions

It is quite useful and important to delineate substantive jurisdictions among various accountability institutions (Klemenčič & Stusek, 2008). In their policy paper, Sheikh and Khalid (2019) argued that there is a lack of clear boundaries between different accountability organisations. In order to curtail resource-seeking competition and lack of coordination, Heilbrunn (2004) opposed the establishment of multiple A-GBs to save revenues from performing extra functions. The overall anti-corruption structure in Pakistan, resulting from decisions based on an emergency rather than policy requirement, is riddled by unsustainable overlaps and inconsistencies (Lughmani, 2022).

The placing of two anti-corruption wings from FIA to NAB in 2004 had to be rescinded in 2008 by the Prime Minister (PM). Overlapping jurisdiction of NAB and FIA was discussed in Senate Special Oversight Committee and the National Assembly Standing Committee of Interior held in 2019. The Committees suggested a unified law for accountability in the public sector to prevent overlapping roles (Lughmani, 2022). Here, setting up KPEC instead of strengthening the existing ACE and subsequent restoration of ACE Law allowed two parallel anti-corruption bodies to function [Shah, 2018]. Public servants might hesitate in making decisions out of the concern about potential judicial accountability for their actions (Sheikh & Khalid, 2019). Currently, bureaucrats are being investigated for a single case by NAB, ACE, FIA and even by departmental authorities through E&D Rules. Lughmani (2022) discusses how the NAB is being underutilized as it gets entangled in trivial routine affairs.

4.9. Resource and autonomy constraints

The A-GBs require financial resources to hire personnel and procure equipment. Borwornsak (2001) warned that due to the lack of resources an ACA will become a '*paper tiger*'. Financial resources and specialized skills (Klemenčič & Stusek, 2008), along with a clear mandate and sufficient powers (subject to checks-balances), are important requirements for A-GBs, whereby a lack of these and ignoring prevention led to failure of the initial anti-corruption efforts in Pakistan (Lughmani, 2022). The NAB has dedicated human resources, independent of the police and other reporting requirements. The Directorate of ACE and FIA are

attached entities of ‘The Establishment Department’ and interior Ministry respectively. Further, FIA in general and ACE, in particular, are staffed by police officials of different ranks (Lughmani, 2022). The AGP office relies on the Ministry of Finance for its budget allocation, thus compromising independence. The NAB and FIA already face significant financial constraints. Inadequate budgetary allocation causes operational challenges for A-GBs to undertake complex and multi-jurisdictional investigations (Sadiq, 2020).

4.10. Capacity issues

The specialization of A-GB implies the availability of specific skills and a mandate to combat corruption. The perceived technical capacity being a crucial dimension of accountability in the public sector, gains respect for account holders (Romzek & Dubnick 1987). The poor investigative capacity is a major reason for the ineffectiveness of ACEs in Pakistan (NACS, 2002). The reputation of NAB as an institute of flawed systems and procedures has led to harming its organization and ‘shattered the trust’ of the people in institutions against corruption. The CJP said that it is a perception that accountability is one-sided which needs to be eliminated (Lughmani, 2022).

The NAB has sufficient resources to run its functions smoothly. Still, it has to rely on experts borrowed from different departments in related investigation specialised areas like money laundering, forensic accounting, and assets tracing (NACS, 2002). The NAB claims capacity building for its staff in collaboration with United Nations Office on Drugs and Crime (UNODC), and Police Training School Sihala (Lughmani, 2022). The cases of corruption and assets beyond means are far more complicated to investigate, requiring professional skills that ACEs generally lack, thus limiting the capacity of Investigation Officers (Sadiq, 2020). Supreme Court also gave multiple verdicts on the capacity of the employees of A-GBs.

4.11. Nexus of corrupt [ion] and anti-corruption

The A-GBs are believed to be tainted with corruption [Samad, 2008] and political meddling. Literature reveals that anti-corruption initiatives have been involved in the corrupt networks instead of battling corruption (Ittner, 2009). FIA officials involved in human trafficking had benefitted from NRO and were dismissed from service upon SCP verdict on NRO (Aziz & Bakhtiar, 2012). The ACAs in Pakistan are “a part of illicit rent generating apparatus thereby providing ample environment to endemic corruption” (Aziz & Bakhtiar, 2012). Retaining a percentage of the returned money as service charge produces for NAB a vested interest in the process. The out-of-court settlement by the NAB is considered a part of corrupt practices as connivance with the corrupt to avoid imprisonment, assumingly reduces the deterrence factor (NACS, 2002). There is a lack of transparency in finalizing the plea amount (Samad, 2008). Complaints have been filed at courts accusing NAB of massive kickbacks and under-the-table deals for arm twisting—to garner political allegiances (Khan *et al.*, 2004) that are criticized even by the

apex courts. In 2016, the apex court barred the NAB from accepting VR, through a *suo moto* notice. SCP held a judgement in 2017 that NAB was facilitating corruption in the country by advertising and allowing offenders to opt for NAB's VR scheme.

5. Discussion

Corruption has a bad effect on governance especially in the developing systems like Pakistan. Corruption can have severe economic consequences, hampering of foreign investment and economic growth as it drips resources away from essential public services and infrastructure development. This not only harms economic growth but exacerbates poverty and inequality. Other than the economic and social consequences, it definitely affects public perception, decreasing trust in government. 'Bureaucratic Red Tape' can fuel corruption, as individuals may resort to bribery and other corrupt practices to navigate cumbersome administrative procedures. There is a cultural tolerance to corruption in the developing countries and in the Pakistani society in the presence of '*bribe culture*'.

Pakistan also faces pressure from international bodies and donors to address its corruption challenge. Meeting international anti-corruption standards is essential for maintaining foreign aid and investments—crucial for development. Anti-corruption challenges in Pakistan have been a persistent and complex issue that the country has grappled with for many years. These challenges stem from various systemic, cultural, and institutional factors, making it a multifaceted problem. One major obstacle is an obvious lack of whistle-blowers' protection which hinders corruption reporting.

Pakistan struggles with weak governance structures and institutions that are susceptible to corruption. This includes a lack of transparency and accountability in government operations, making it easier for corrupt practices to go unchecked. The influence of political leaders in Pakistan's institutions, including the judiciary, law enforcement agencies, and anti-corruption bodies, can hinder a fair investigation and prosecution of corruption cases. This has led to a culture of political patronage and impunity for the corrupt. While Pakistan has anti-corruption laws in place, they are often criticized for being outdated and ineffective. Legal loopholes and slow judicial processes can delay or even prevent the prosecution of corrupt individuals. Further, the society's acceptance of corrupt behaviours is another significant factor that fuels this problem and weakens accountability efforts. Also, anti-corruption agencies in Pakistan often lack the required resources and capacity to investigate and prosecute high-profile cases effectively. This dents their ability to tackle corruption at its roots. The slow and inefficient criminal justice system in Pakistan is also a major hurdle in effectively addressing corruption. Reforms are needed to expedite trials and ensure that the guilty are held accountable.

6. Conclusion

Tackling corruption in Pakistan is complex and a long-term challenge that requires a multi-faceted approach. Reforms in governance, legal frameworks, and cultural attitudes towards corruption are essential. Strengthening capacity and freedom of anti-corruption agencies and ensuring political will to its fight are crucial steps to mitigating this pervasive issue. There is a dire need for awareness of common people in society. Lack of public awareness about the consequences of corruption and how it affects a society can be a hindrance to anti-corruption efforts. Educational initiatives can play a crucial role in changing public attitudes. Pakistan needs to avoid tolerance for a widespread culture of corruption from lower to the high levels. It requires stronger and effective legal-institutional frameworks. The influence of political figures should not hinder a fair investigation and prosecution of corruption cases.

Comprehensive police reforms are necessary to enhance capacity, particularly collaboration with international organizations and other countries. Tackling corruption is vital for Pakistan's economic stability and prosperity. Ensuring greater transparency in governmental operations is essential to tackling this menace. Strict enforcement of the laws should be in place to conclude corruption cases in limited time and not dragged for years. This will lead to deterrence and enhanced accountability. There is a need for mechanisms to protect whistleblowers from the fear of retaliation, who come forward to report corruption with evidence.

The longstanding appeals from provincial governments to restrict NAB's authority to federal matters should be genuinely addressed, rather than subjecting the law to routine adjustments by the current administrations. A public review of the cases in the presence of representatives from the general public is suggested to make things positive. One oversight, engaging senior persons with good reputations without politicians' involvement, is considered necessary to remove the flaws from the current accountability mechanisms. An 'Oversight Committee' to ensure accountability of A-GBs is long due. Such committee may be comprised by Supreme Court judges and Chief Justices of four High Courts, with the CJP in the chair. There should be zero-tolerance for any abuse of power by the NAB or any other A-GB, and in that case by Police. A Parliamentary Committee having representation of all parties may be formulated and empowered to keep a check on the performance and practices of A-GBs, and advise on removing the flaws from the current accountability mechanisms.

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