

ROLE OF LAW OF NATIONAL ACCOUNTABILITY ORDINANCE (NAO) FOR PREVENTING CORRUPTION IN THE PUBLIC SECTOR OF PAKISTAN

¹IQBALPASHA SHAIKH, ²PROF.DR. MRS. RAANA KHAN

¹PhD Scholar - Law (Social Science)

Shaheed Zulfiqar Ali Bhutto University of Law Clifton Karachi

Email: iqbalps08@gmail.com

²Ex. Dean Faculty of Law, Federal Urdu University

Ex. Director, Law & Legislation, Dadabhoi Institution of Higher Education

Abstract

This study explores the role of the National Accountability Ordinance (NAO) in preventing corruption in the public sector of Pakistan, examining the legal framework and implications of its implementation. Corruption poses a significant challenge to the development and stability of nations, particularly in the public sector, where it undermines trust, hampers economic growth, and perpetuates inequality. The NAO, enacted in Pakistan to combat corruption, encompasses a comprehensive set of laws, regulations, and institutional mechanisms aimed at ensuring transparency, accountability, and effective governance. The study uses doctrinal qualitative analysis to situate the research within the ethical, legal and social parameters. The research methodology adopted is evaluative, interpretive and analytical. The study highlights the key principles underlying the NAO, emphasizing its role in deterring corrupt practices, investigating cases of corruption, and prosecuting offenders. The study examines the role the National Accountability Bureau (NAB), a primary anti-corruption agency which is responsible for enforcing the provision of NAO to investigate and prosecute cases of corruption. Additionally, this study investigates the challenges and controversies confronting during the implementation of the NAO in the context of preventing corruption. It critically evaluates issues such as political interference, the independence of anti-corruption institutions, and the effectiveness of the accountability mechanisms. The study finds that corruption has severely affected the performance of the public sector which can be improved through prevention of the corruption by proper implementation of NAO. The study also find gaps and recommends the legislative changes in the law in order to make the available law more effective. Overall, this thesis provides a comprehensive analysis of the legal framework and implications of the National Accountability Ordinance (NAO) in preventing corruption in the public sector of Pakistan.

Keywords: Anti-corruption, Corruption, NAO, NAB, Pakistan, Strategies

INTRODUCTION

According to Transparency International, Corruption is defined as the abuse of entrusted power for private gain.¹ Corruption erodes trust, weakens democracy, hampers economic development and further exacerbates inequality, poverty, social division and the environmental crisis. The anti-corruption organization Transparency International (TI) finds corruption as one of the most important challenges facing the modern world. While corruption is a global problem affecting all nations, it has particularly devastating consequences for underdeveloped countries. The political costs of corruption comprise damage to democracy and the rule of law; economic costs comprise the loss of national wealth; social costs include the erosion of public faith in the political process and its leaders; and environmental costs include the destruction of the environment. Corruption has extensive effects on a nation's governance, growth, and economy because it weakens institutions, damages the state's legitimacy, and break up the rule of law. Moreover, because corruption results in extensive losses to the national exchequer, it deters the government's capability to fund essential services like law enforcement, water, sanitation, and healthcare. To cover both continuing costs and public sector development goals, the government must rely heavily on public borrowing, leading to a massive increase in the national debt. It has an effect on the quality of government and ultimately slows economic progress (Dr. Muhammad Imran 2023,).

The first Governor General and founder of Pakistan, Quaid-e-Azam Muhammad Ali Jinnah had given top priority to uphold the Law and order during his government. In his historical address to the first

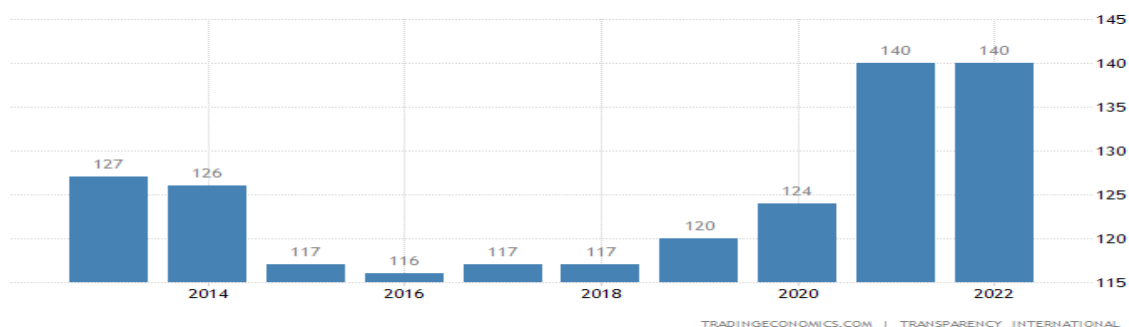
¹ <https://www.transparency.org.uk/why-corruption-matters>

Constituent Assembly of Pakistan on 11th August 1947, He defined the second duty in the following words:

“One of the biggest curses from which India is suffering, I do not say that other Countries are free from it, but I think our condition is much worse, is bribery and Corruption. That really is a poison. We must put it down with an iron hand²”

Corruption continues to pose a significant and pervasive challenge in numerous countries, impeding development, eroding trust, and undermining the effectiveness of public institutions. Pakistan, in particular, has long grappled with corruption, evident in its low rankings on global corruption indices (Faisal and Jafri 2017)³. Corruption in the public sector poses a significant threat to good governance, economic development, and social stability. The corruption perception score of Pakistan has fallen to worst level in 10 years. According to a report by Transparency International, Pakistan was one of the ten countries, which had significantly declined in the score for Corruption Perception Index in 2022. It is ranked as 140th least corruption nation out of the total 180. The country's corruption ranking has gradually slide by 23 notches-from 117 out of 180 in 2018 to 140 in 2022 (Corruption Perception Index 2022)⁴. Corruption Rank in Pakistan averaged 112.30 from 1995 until 2022, reaching an all-time high of 144.00 in 2005 and a record low of 39.00 in 1995. As per reports of Transparency International, the Pakistan's corruption ranking in last ten years is as under⁵:

YEAR	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
PAKISTAN'S CORRUPTION RANKING	127	126	117	116	117	117	120	124	140	140



Corruption has widespread effects on the governance, development and economy of the country as it weakens the rule of law, erodes state's legitimacy and weakens the institutions.⁶ Further, corruption causes substantial loss to the national exchequer damaging capacity of the government to finance essential services such as education, healthcare, water, sanitation and law enforcement. The government also has to rely on huge public borrowing for funding current expenditure as well as

² <https://na.gov.pk/en/content.php?id=74>

³ Faisal, Farida, and A.R. Jafri. 2017. "Corruption as a Source of Failure of Good Governance and Management in Pakistan: Proposed Remedial Measures." *JPUHS*, Vol.30, No.1, January - June, 2017.

⁴ Jan 2023. *Corruption Perception Index 2022*. Transparency International.

⁵ <https://tradingeconomics.com/pakistan/corruption-rank>

⁶ Štefan Šumah, "Corruption, Causes and Consequences" in *Trade and Global Market*, Vito Bobek, Intech Open, February 2018, <https://www.intechopen.com/books/trade-and-global-market/corruption-causes-and-consequences>.

public sector development programs resulting in accumulation of massive public debt.⁷ Eventually, it inhibits future growth trajectory of the economy and affects the quality of governance.⁸

To grip the efficiency of the NAO in preventing corruption in the public sector, it is important to ponder on the historical context and the evolution of anti-corruption measures in Pakistan. The NAO was enacted to provide a comprehensive legal framework to investigate and prosecute corruption cases (Shah, 2012). Over time, this law has undergone amendments and improvements to enhance its efficacy in combating corruption and holding accountable those involved in corrupt practices (Vogel & Hayes, 1998). This study will investigate the historical actions and legal provisions that have formed the landscape of anti-corruption measures in Pakistan and their relevance to the public sector.

Today, the Corruption is one of the main social problems of Pakistan. It is considered that corruption exists in different Public Sectors organizations. Despite availability of many anti-corruption laws, the threat of corruption in the country is increasing day by day. Corruption is deeply entrenched in our society so much so that it is not considered a crime. It has affected Pakistan since its birth. In order to prevent corruption, different anti-corruption laws in the county have been passed and different agencies/institutions have been established to curb corruption since independence. These include:

- Prevention of Corruption Act 1947 (POCA)
- Sindh Prevention of Bribery and Corruption Act 1950
- FIA Act 1974 (In 2004, government transferred Anti-Corruption wing of the FIA to the NAB on 16 August 2004, but this wing of FIA was restored vide notification dated 24 October 2008)
- Ehtesab ordinance 1996 and Ehtesab Act 1997
- National Accountability Ordinance (NAO) 1999 (Promulgated on November 16, 1999)

The laws which are listed below are also supplement above laws of anti-corruption.

- Anti-Money Laundering Act (AMLA) (2010)
- Pakistan Penal Code (PPC) (Act XLV of 1860)
- Extradition Act (EA) (1972)
- Benami Transactions Act 2017

Corruption remains a significant problem for Pakistan where it is supposed to be widespread and systemic. Petty corruption in the form of bribery is common in law enforcement, procurement and the provision of public services. The judiciary is not seen as independent and considered to be shielding corrupt political practices from prosecution. Numerous efforts over the past years have tried to develop institutional mechanisms to address these problems. A National Anti-Corruption Strategy was developed in 2002 which offers a comprehensive plan to deal with corruption. The National Accountability Bureau (NAB), the executing agency, has granted wide-ranging powers to investigate and prosecute cases of corruption. However, a lack of political will, together with the perceived co-option of the judiciary and the arbitrariness of many anti-corruption proceedings, are major hindrances in the fight against menace of corruption⁹.

The country's primary anticorruption organization has failed to accomplish its objectives. Despite laws like the "Pakistan Penal Code" (PPC), the "Prevention of Corruption Act" (PCA), and the "National Accountability Ordinance" (NAO), as well as institutional mechanisms like the statutory Auditor-General of Pakistan office supported by the Public Accounts Committee of the National Assembly, the public procurement regulatory authority, the offices of the Federal and Provincial Ombudsmen, the "National Accountability Bureau" (NAB), and the "Federal Invest in Accountability" (FIA) Office, it is surprising that corruption persists in Pakistan (Shah et al., 2021)

⁷ Cooray, Arusha and Friedrich Schneider, "How does corruption affect public debt? An empirical analysis", ECONSTOR, Working Paper, No. 1322, Dec. 2013, <https://www.econstor.eu/bitstream/10419/97435/1/773137955.pdf>.

⁸ Paolo Mauro, "Why Worry about Corruption", International Monetary Fund, Economic Issue 6, February, 1997, <https://www.imf.org/external/pubs/ft/issues6/>

⁹ <https://www.u4.no/publications/overview-of-corruption-in-pakistan.pdf>

The National Accountability Ordinance (NAO) was promulgated on November 16, 1999. It applies to all persons in Pakistan, and those who have been in the service of Pakistan. It consists of 37 sections. It provides effective measures for the detention, investigation, prosecution and speedy disposal of cases involving corruption, corrupt practices, misuse of power, misappropriation of property, kickbacks, commissions and matters connected ancillary or incidental. For this purpose, National Accountability Bureau (NAB) was set up. It is premier watchdog organization against all forms of corruption in the country. Corruption is father of all evils and National Accountability Bureau was established to fight and eradicate corruption. Under NAO, Accountability courts were created for swift prosecution of cases involving corruption, misuse of power, fraud, bribery, commission, kickbacks etc. Today 21 accountability courts are working all over the country¹⁰.

Challenges in implementation of National Accountability Ordinance (NAO)

The implementation of the NAO faces several challenges. Some of the key challenges include the requirement for capacity building within the NAB, ensuring the freedom and neutrality of the anti-corruption agency, and addressing political interference (Hussain, Malik & Aslam, 2021).

One important challenge is the absence of coordination and cooperation between the NAB and other law execution departments, leading to overlapping jurisdictions and delays in the investigation and trial of corruption cases (Ahmed, Hassan, & Alam, 2020). Moreover, the NAO faces challenges in terms of capacity, resources, and the need for greater specialization of investigative and prosecution teams (Abbasi, Hassan, & Hassan, 2019). Moreover, gaps in the legal structure, such as long-lasting trial procedures and possible loopholes for influential individuals, pose hurdles to successful trial and deterrence (Baig, Daudpota, & Shaikh, 2020).

Limitation of Study

As the study is focused on corruption in the public sector, therefore, it may create trouble in gathering sufficient data due to possible absence of readiness and unwillingness of officials to share related data. Further, the outcome/results of the study may not be relevant to the private sector. Furthermore, the requisite information for the research is also not available in systematic way. Furthermore, the research work /studies associated to this subject is not available in sufficient number. Moreover, the monetary resources are insufficient for gathering primary data. Another important limitation is the lack of comprehensive measures to address the root causes of corruption and promote a culture of accountability within the public sector (Iqbal, 2015).

LITERATURE REVIEW

In academic viewpoint, corruption is of numerous types and is not limited to financial and economic fields only. Mainly, corruption comprises interest-based practices, private gains, bribery, extortion, deception, embezzlement, trafficking, pilferage, smuggling, kick-backs, dishonesty, excessive waste of public money, unlawful business dealings, money-laundering, favouritism, nepotism and cronyism, gaining power by manipulation or by using backdoor channels, and/or manipulating the official/departmental position for individual gains. Break of honesty is a wider definition of corruption¹¹.

Corruption has widespread effects on the governance, development and economy of the country as it weakens the rule of law, erodes state's legitimacy and weakens the institutions.¹² Further, corruption causes substantial loss to the national exchequer damaging capacity of the government to finance essential services such as education, healthcare, water, sanitation and law enforcement. The government also has to rely on huge public borrowing for funding current expenditure as well as public sector development programs resulting in accumulation of massive public debt.¹³ Eventually, it inhibits future growth trajectory of the economy and affects the quality of governance.¹⁴

¹⁰<https://molaw.gov.pk/Detail/ZWJmZjQyZDgtMGE3MS00M2YxLWlxMTctYWVlY2UxOWE1ZWE0#:~:text=The%20Accountability%20Courts%20have%20been,and%20ancillary%20or%20incidental%20thereto.>

¹¹ <https://issrapapers.ndu.edu.pk/site/article/view/52/27>

¹² Štefan Šumah, "Corruption, Causes and Consequences" in Trade and Global Market, Vito Bobek, Intech Open, February 2018, <https://www.intechopen.com/books/trade-and-global-market/corruption-causes-and-consequences>

¹³ Cooray, Arusha and Friedrich Schneider, "How does corruption affect public debt? An empirical analysis", ECONSTOR, Working Paper, No. 1322, Dec. 2013, <https://www.econstor.eu/bitstream/10419/97435/1/773137955.pdf>

¹⁴ <https://issrapapers.ndu.edu.pk/site/article/view/51/26>

The United Nations Convention against Corruption (UNCAC)

The United Nations Convention against Corruption (UNCAC) is considered as a legally obligatory multilateral treaty on the matter of corruption (UNCAC, 2003). In 2003, UN General Assembly has adopted the treaty after the discussions among member states of the United Nations and has come into force in 2005. Pakistan has become signatory to the United Nations Convention against Corruption in 2003, that has later been ratified in 2007 (except provisions of paragraph 2 of article 66). Pakistan has also refrained from taking the Convention as the legal basis in terms of cooperation on extradition with other States parties under paragraph 6 of article 44. The main goals of the UNCAC are highlighted in the first chapter as¹⁵ (Dr. Faiz Bakhsh 2020, Dr. Faiz Bakhsh 2020): “to promote and strengthen measures to prevent and combat corruption more efficiently and effectively; to promote, facilitate and support international cooperation and technical assistance in the prevention of and fight against corruption, including in asset recovery; to promote integrity, accountability and proper management of public affairs and public property” (UNCAC, Art. 1-4).

Hypothetically, Pakistan has worked to stop corruption and criminalized numerous types of corruption in compliance with the principles set under the United Nations Convention against Corruption (UNCAC). The criminalization and law implementation efforts have been made to implement rules of the UNCAC relating bribery and trading in influence (UNCAC arts. 15, 16, 18 and 21). All types of active and passive bribery have been criminalized under National Accountability Ordinance, and Pakistan Penal Code. It also criminalizes bribery of foreign officials. The Pakistan Penal Code largely criminalizes the trading in influence.¹⁶

Political settlements as a deterrent to anti-corruption efforts:

The National Reconciliation Ordinance (NRO), 2007

The National Reconciliation Ordinance (NRO) was deemed a controversial ordinance as it limited the authority of NAO and compromised the anti-corruption efforts in Pakistan (Ahmed, 2013).¹⁷ Ironically, the NRO was enacted just a couple of months after ratifying the UNCAC, reflecting the seriousness of commitments (Transparency International Pakistan (TIP), 2014, p. 161). The NRO opened new doors for legalizing corrupt practices, benefitting the politicians, bureaucrats, and armed services personnel suspected of corruption. In October 2007, the NRO was promulgated, by President Musharraf by exercising his powers under Article 89(1) of the Constitution (Agha, 2020)¹⁸, granting amnesty to politicians and bureaucrats allegedly accused of corruption etc., between the period of two martial law governments in Pakistan, i.e., between 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 the said promulgation, as it developed constraints to the anti-corruption strategy and its implementation. The Supreme Court of Pakistan (SCP) declared this act of the President unconstitutional and without lawful authority on December 16, 2009 (TIP, 2009), when it had already benefitted about eight thousand allegedly ‘tainted’ people. During the next elected government’s term (2008-13), the NAB was told to stop its investigations against almost sixty leaders of the ruling alliance. A few powerful officeholders and federal ministers arrested during this term were mainly due to the suo moto notices of the Chief Justice of Pakistan. The similar situation was observed during the next governments (2013-18 and 2018-22) and the current coalition government (2022-present), as one can hardly find a conviction and a lack of will of the ruling parties to punish the corrupt.¹⁹

Different efforts were made by the democratic governments, particularly in the previous decade, to bring about amendments to accountability laws, reverse them, make new laws, close accountability

¹⁵ <https://pssr.org.pk/issues/v4/4/legal-and-institutional-framework-for-prevention-of-corruption-in-pakistan-in-compliance-with-the-united-nations-convention-against-corruption-uncac-.pdf>

¹⁶ <https://pssr.org.pk/issues/v4/4/legal-and-institutional-framework-for-prevention-of-corruption-in-pakistan-in-compliance-with-the-united-nations-convention-against-corruption-uncac-.pdf>

¹⁷ Ahmed, N. (2013). The dark side of authority: A critical analysis of anti-corruption frameworks in Pakistan. *Law, Social Justice & Global Development Journal*, 15, 1-18

¹⁸ Agha, I. S. (2020,). National Accountability (Second Amendment) Ordinance 2019 – An Analysis. *Courting the Law*. Retrieved from <https://courtingthelaw.com/2020/06/19/commentary/national-accountability-second-amendment-ordinance2019-an-analysis/>.

¹⁹ <https://journal.suit.edu.pk/index.php/sjms/article/view/871/600>

institutions or establish new anti-graft bodies. However, due to insufficient political and parliamentary support, this did not become a reality. The existing laws and the bodies continued working in spite of the huge criticism (Mehboob, 2020). In this regard, a majority of laws or bills presented the Senate, the National Assembly or the provincial assemblies are as under²⁰:

Table 1: Amendments in Accountability Laws

#	Law	Bill Title	Year	Description
1	NAO	The National Accountability (Amendment) Act	2016	Amendments in NAO
2	NAO	The National Accountability (Amendment) Act	2017	Amendments in NAO
3	NAO	The National Accountability (Amendment) Act	2019	Amendments in NAO
4	NAO	The National Accountability (Second Amendment) Act	2019	Amendments in NAO
5	NAO	The National Accountability Act	2021	Amendments in NAO
6	NAO	The National Accountability (Second Amendment) Act	2022	Amendments in NAO
7	NAO	Holders of Public Office (Accountability) Bill	2009	Abolishing NAO and bringing in a new law
8	NAO	Holders of Public Exchequer (Accountability) Act	2015	To repeal the NAO, 1999, abolish all anti-corruption Establishments and enact new law of accountability
9	ACE	Repeal of the Anti-Corruption Establishment Ordinance 1961	2014	ACE in KP was absorbed into KPEC, but later the government took back the decision through an amendment in KPECA
10	KPEC	The KP Ehtesab Commission (Amendment) Bill	2016-17	Amendments in KPECA
11	KPEC	The Khyber Pakhtunkhwa Ehtesab Commission (Repeal) Act 2019	2018	To repeal KPECA and dissolve KPEC

Recent amendments to National Accountability Ordinance, 1999

In May 2022, the newly established coalition government under Pakistan Democratic Movement (PDM), for one parliamentary year, took its first major action by passing National Accountability (2nd Amendment) Bill 2021 in Parliament, trying to reverse retrospective application. The amendments include alignment of the mode of arrest, production before the court, provision of bail and remand period with the common law; taking procedural lapses, developmental allocations and taxation as out of the jurisdiction of the NAB; restricting public statements by the officials of A-GB; acquittal in cases initiated with mala fide intentions; and, modifying the terms and procedures for the appointment and removal of Chairman and Deputy Chairman NAB. The long-disputed issue of 'across-the-board accountability' has not yet been touched upon, leaving the military and judiciary out of the ambit of the NAO. The opposition criticized these amendments as a skin-saving effort by the coalition government to get an NRO to avoid accountability regulations.

The President of Pakistan, while returning the bill to the Parliament, vide letter No. (PS(Public)'s U.O. No. 5(117)/Senate/Dir(E)/2022, dated: 04.06.2022, came out with detailed reasoning, besides claiming that the government dishonoured Article 46 of the Constitution by not telling him about the legislative suggestions before bringing them to the Parliament. He preceived that the amendments had been passed by the National Assembly and the Senate "in hurriedness and without due diligence", adding the legislation having a widespread influence on society should have been debated in detail in consultation with the legal community and civil society. The President said the amendments made the NAB law similar to the CrPC 1898. He declared it a burial of the accountability process while stating these amendments as against the spirit of Islamic jurisprudence and various accountability laws of the developed countries e.g., Swiss Foreign Illicit Assets Act 2010 and Unexplained Wealth Order 2018 of the UK in White-Collar Crimes. The President stressed that these amendments would make finding of 'money trail' for gaining illegal assets almost impossible by investigators and not supportive to the ongoing mega corruption cases in courts. Therefore, the proposed amendments

²⁰<https://journal.suit.edu.pk/index.php/sjms/article/view/871/600>

were declared a 'toothless' entity (Wasim, 2022). It is important to mention that in spite of being opposed by the President of Pakistan, the amendments made in 2022 by the coalition government stood enforced as amended law throughout Pakistan, benefitting the politicians, public officials and private persons who were previously accused or were charged under the NAO 1999.²¹

Under the latest amendment National Accountability (Second Amendment) Act, 2022, the offense of corruption and corrupt practices as per the National Accountability Ordinance (NAO), 1999, will be tied to the value of Rs500m. To explain, NAB will have no authority to proceed in corruption cases involving less than Rs500 million. The new NAB amendment came under much criticism, especially by the opposition, as it weakens the institution and basically ends accountability.²² The amendments made in the NAB (Second Amendment) Act, 2021 may end up benefiting over 90 per cent of cases, including high profile once that the National Accountability Bureau (NAB) is dealing with-whether at the enquiry, investigation or trial stage. Former director of NAB Punjab said that it would have been better for the government to shut the bureau in place of introducing such sweeping legislation to withdraw it. "Accountability of the corrupt elite is now next to impossible. Why should the government allocate billions of rupees in the budget for NAB when it has brought about changes to ensure billions of rupees looted by the corrupt cannot be recovered.. RIP (rest in peace) accountability," he remarks²³. Similarly a Constitutional expert perceives the amendments as a "licence to corruption". He says it is unfortunate that those carrying out legislation want to save themselves from the grips of the anti-graft body.

Moreover, the NAB Amendment Bill 2023 has converted a formal law after completion of the 10-day constitutional time. It became a law without the signature of the President. The joint sitting of both the houses of Parliament had passed the bill on 15th May, and after the completion of 10 days, it turned into a law automatically without the signatures of president. President Dr Arif Alvi had sent back the National Accountability (Amendment) Bill 2023 to parliament for reconsideration after observing that the amendments brought about earlier in the National Accountability Ordinance 1999 were sub-judice before the Supreme Court. Under the new law, the chairman of the NAB would be capable to forward cases that do not come under his jurisdiction to the relevant institutions, and if there is no solid evidence, he will be competent to close any inquiry. The law stated that in the absence of the chairman, the deputy chairman will be the acting chairman and if there is no deputy chairman, the federal government will be able to appoint a senior NAB officer as the acting chairman. The amendments made to the National Accountability (Amendment) Bill, 2023 say that all undecided inquiries should be scrutinised by the chief. As per bill, if the chairman is satisfied that no case is made out against an accused, and the enquiry may be closed, he would represent the matter to the court for consent and for the discharge of the accused, if in custody.²⁴

Furthermore, Acting President Sadiq Sanjrani signed the NAB (Amendment) Ordinance 2023 for amendments in National Accountability Bureau laws under which the arrested accused can be kept on physical remand for 30 days instead of 14 days. According to the ordinance, the NAB chairman will be competent to issue arrest warrants for the accused for non-cooperation in the enquiry. The acting president gave the approval for the promulgation of the NAB (Amendment) Ordinance 2023 on the advice of Prime Minister Shehbaz Sharif. Earlier, the federal cabinet approved the amendments in the NAB Ordinance (Amendment) 2023.²⁵

A Brief Performance Review of the National Accountability Bureau (NAB) since its inception.

Upto May, 2022, the National Accountability Bureau (NAB) has recovered 864 billion rupees directly and indirectly from corrupt elements since its inception. According to spokesman of the NAB, the accountability courts have punished 1,405 accused persons besides imposing heavy fines on them due to dynamic trial of NAB. The overall conviction ratio of NAB has been 66 percent in the accountability courts. Since its commencement, the NAB received a total of 405,768 complaints. Out of which 405,212 complaints were disposed off and examination of 556 complaints was continuing. Further, the NAB has official verification of 100865 complaints. Of which investigation of some 100425 complaints were treated. While investigations of 779 complaints were ongoing. The NAB has official

²¹ <https://journal.suit.edu.pk/index.php/sjms/article/view/871/600>

²² <https://www.globalvillagespace.com/after-amendment-nab-deciding-which-cases-to-close/>

²³ <https://www.dawn.com/news/1693214>

²⁴ <https://www.thenews.com.pk/print/1075249-nab-amend-bill-2023-becomes-law>

²⁵ <https://www.thenews.com.pk/print/1086685-overline-acting-president-signs-new-ordinance-headline-now-nab-can-detain-accused-for-30-days>

9,883 inquiries. Of which 8,953 inquiries were taken to logical end. While 930 inquiries were being investigated. Moreover, since its inception, NAB has official 4,547 investigations, out of which 4201 investigation taken to logical end. While working on 346 investigation was continuing right now. The NAB has filed 3,645 references in accountability courts since its commencement. Of which 2,398 references were disposed of as per law. Right now as many as 1237 references valuing Rs1,335 billion were under trial in different accountability courts. Furthermore, out of a total of 179 mega corruption cases, 93 references were under trial in different accountability court while 68 references have been disposed off. Right now 09 inquiries and 09 investigations were near completion from out of 179 mega corruption cases²⁶.

Plea Bargain (PB), Voluntary Return (VR) and Court Cases data of National Accountability Bureau (NAB).

As per data available at official website of National Accountability Bureau, NAB has dealt with 2330 cases of Plea Bargain (PB) and 3194 cases of Voluntary Return (VR) since its inception till 31-08-2021. Furthermore, 2293 cases of corruption were trialled in the courts since its inception till 2015.

As per annual report of National Accountability Bureau (NAB) for the year 2022, total recoveries by NAB since its Inception upto December-2022 are 891.957 billion rupees including recovered amount of Rs. 26.556 billion rupees on account of Voluntary Return (VR), recovered amount of Rs. 65.696 billion rupees on account of Plea Bargain (PB), recovered amount of Rs. 121.658 billion rupees on account of Bank Default, recovered amount of Rs. 121.658 billion rupees on account of Restructuring/Rescheduling of Loans, recovered amount of Rs. 59.709 billion rupees on account of Recoveries in the case of PCBL, recovered amount of Rs. 16.694 billion rupees on account of recoveries in the case of PCBL, recovered amount of Rs. 57.684 billion rupees on account of Court Fines Imposed and recovered amount of Rs. 543.960 billion rupees on account of Indirect Recoveries²⁷.

Mega Cases taken by National Accountability Bureau (as on 14-4-2023)²⁸.

On the directions of Hon'ble Supreme Court of Pakistan, a list of 179 mega cases was submitted before the Supreme Court of Pakistan in May 2015. Later on the same list was uploaded on NAB's website. The original breakup of these 179 cases was as under:

Inquiries under process	Investigations under process	References under trial in Courts	Total
81	52	46	179

The details of inquiries, investigations & references are as under:

Inquiries				
Initial Inquiries	Disposed Off			Currently Upgraded into Under Process
	Upgraded into Under Process Investigation	VR	Closed / Merged/Referred	
81	45	6	23	7

Investigations							
Investigations			Disposed Off				Currently Under Process
Initial Investigations	W	Total	References filed	PB	Closed	Total Disposed Off	
52	45	97	73	4	13	90	7

²⁶ <https://dailytimes.com.pk/939453/nab-recovers-rs864b-from-corrupt-elements-since-inception/>

²⁷ https://nab.gov.pk/Downloads/NAB_Annual_Report_2022.pdf

²⁸ https://nab.gov.pk/Ops/179_x_mega_cases.pdf

References				
Initial References	Reference filed after conversion from investigations	Total	Disposed off	Currently Under Trial
46	73	119	31	88

Present Status				
Inquiries under Process	Investigations Under Process	References Under Trial	Disposed off	Total
7	7	88	77	179

The suo moto on the voluntary return under section 25(a) in the National Accountability Bureau cases.

A two-judge bench, in Civil Appeal No82-K of 2015 had passed an order that the vires of Section 25(a) of NAO, 1999, authorising the NAB chairman to accept the offer by a person of voluntary return of money, illegally earned by him, needed to be examined at the touchstone of the constitution. A two-member bench order in 2015 ruled; “This provision prima facie is in conflict with the provision of Constitution, where such power can only be exercised by a judicial forum as after payment of voluntary return, the person goes scot-free without any stigma on his career and can contest the elections and or can continue in public office, as the section does not provide any disqualification, as against the disqualification provided under Section 25(b) of the NAB Ordinance.” According to the order, this regular use of authority of ‘voluntary return’ by the chairman of the NAB has in fact increased corruption on the one side and crushed the aim of the NAB Ordinance on the other side. The court further stated that there was no benchmark offered in the NAB Ordinance and the rules framed defining the amount of **voluntary return**. It also noted that once an accused, who plundered huge sums of money, deposited a portion of the amount, that too in instalments, he stood cleared from all his charges in respect of the transaction and went back to join his job. The court witnessed that the provisions of Section 25(a) were not meant to permit corrupt public servants to get a clean chit from NAB authorities by paying a portion of the embezzled money. According to the court “What is more shocking for us is that no departmental proceedings are initiated against any of such accused, who entered into voluntary return.”

In 2016, Justice Jamali had taken suo moto on the basis of a two-judge bench, in Civil Appeal No82-K of 2015 had passed an order that the vires of Section 25(a) of NAO, 1999, authorising the NAB chairman to accept the offer by a person of voluntary return of money, illegally earned by him, needed to be examined at the touchstone of the constitution. According to the report of NAB, which was submitted in September 2016 before the supreme court, 1,584 civil servants entered into voluntary return and deposited Rs2,022 million. Out of that 165 servants were from the federal and 1,419 were the employees of all the provincial governments.

On 8th march, 2023, a three-judge bench, headed by Chief Justice Umar Ata Bandial and comprising Justice Sayyed Mazahar Ali Akbar Naqvi and Justice Ayesha Malik, heard the suo moto, which the former chief justice Anwar Zahir Jamali had taken in 2016 to examine the vires of section 25(a) of National Accountability Ordinance (NAO), 1999. During the proceeding, the additional attorney general informed that Section 25(a) is an offence in the National Accountability (Second Amendment) Bill, 2022. He said whatever the sentence is for plea bargain would also apply to voluntary return, adding after the voluntary return the accused would be banned to hold a government position for 10 years.

The Supreme Court disposed off suo moto on the voluntary return under section 25(a) in the National Accountability Bureau (NAB) cases. The CJP noted that lacuna in the law in this regard has been removed.²⁹ The matter is disposed off as it achieved the objective for which the top court had invoked its inherent jurisdiction under Article 184(3) of the Constitution in Sept 2, 2016.

²⁹ <https://www.brecorder.com/news/40230354/nab-cases-sc-disposes-of-suo-motu-on-voluntary-return>

Comparative analysis of the accountability mechanisms of four countries: Japan, Hong Kong, India and Pakistan.

The Accountability procedures in the mentioned countries have their positive and negative features and no one system can be a 'fit to all' best model. The main components in a successful accountability system are the political will and public's attitude towards corruption. Being corruption free has not been easy for Japan or Hong Kong, however one thing common in both countries which is the zero tolerance of the public towards it. Political will has also shown to have an influence to firming anti-corruption efforts of Japan and Hong Kong. In Hong Kong, the Independent Commission against Corruption (ICAC) could only accomplish what it achieved on the basis of the political will of the regime. While the lack of an independent Anti-Corruption Authority (ACA) in Japan is also a manifestation of political will, it has not affected its corruption rankings because the sort of grand corruption present there does not impact the public.³⁰

The gauges listed below were used to assess the accountability structures of Japan, India and Hong Kong:

1. The laws that regulate accountability institutions, especially in regards to structure, scope and powers of the accountability organizations.
2. The procedure for the appointment of the head of the accountability organizations
3. The effectiveness and performance of the accountability organizations over the years
4. The use of technology in ensuring effective accountability
5. Engagement with the public in ensuring effective accountability

Japan and Hong Kong have constantly been scoring high on global anti-corruption rankings and are two leading corruption-free countries of the globe. On the other hand, India and Pakistan with their compound net of laws and institutions have been scoring low. Pakistan is the lowest scorer of all the mentioned countries and its mechanism deviates from the identified patterns as it has various anti-corruption laws, multiple anti-corruption agencies as well as an independent ACA.

Japan

Japan is ranked at 18 out of 180 countries on the Transparency International Corruption Perceptions Index (TI CPI) 2022 and has stayed in the top 20 during last 10 years from 2013 to 2022. It is a party to the OECD Anti-Bribery Convention and the UNCAC, as well as a member of the ADB/OECD Anti-Corruption Initiative for the Asia and the Pacific. Japan does not have a complete anti-corruption lawful system or a single independent Anti-Corruption Authority (ACA). The anti-corruption actions emphasis on improving public service ethics, stopping collusion in public bidding/public procurement, the disclosure, whistle-blower security, and financial audit and control mechanisms. The key laws on corruption particularly address bribery of national or Local Government officials, members of an assembly and committee, or other employees engaged in the performance of public duties in Japan, and are included in the Penal Code (Act No. 45 of April 24, 1907) and the Act on Punishment of Public Officials' Profiting by Exerting Influence (Act No. 130 of November 29, 2000) (APPOPEI).

In reply to the major scandals up to the 1990s, the Japanese Government created various reforms including laws for disclosure of politicians' assets and the imposition of stricter ethical codes (Cabinet Order No. 101 of March 28, 2000) provided under the National Public Service Ethics Act (1999), to be observed by public officials. The National Public Service Ethics Board was also established by the Japanese Government as part of the reforms which provides for a website displaying the ethics code and detailed guidelines applicable to bureaucrats³¹.

Japan is one of those countries, which does not depend on an Anti-Corruption Authority for enforcement of anti-corruption laws. The implementation bodies in Japan are the Public Prosecutor's Office, which works under the Cabinet and the National Police Agency for all matters relating to corruption whether national or foreign. Public prosecutors are authorised to examine and prosecute corruption in the Civil Service. Cases of bribery and high level financial crimes involving senior public officers and/or politicians are to be investigated and prosecuted by public prosecutors. The Public Prosecutor's Office operates under the supervision of the Ministry of Justice. It has operational independence under the law from any interference or fear of removal.

Hong Kong

Among its huge population growth and social and economic development between the 1960s and 1970s, Hong Kong became a fruitful ground for corruption, particularly within its public sector. Till 1974, a specialized unit of the police force, the Anti-Corruption Office (ACO), processed all the bribery and corruption cases. However, the ACO itself was observed as the 14 most corrupt

³⁰ https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2592040

³¹ Anti-Corruption Regulation Survey Of Select Countries. Jones Day, 2013. Web

Government Department. By mid 1970s, public opinion appeared as a powerful force demanding strict action against public sector corruption, particularly after a corruption scandal involving a Chief Police Superintendent who managed to escape the country when accused of corruption charges in 1973. In response to the rising public protest, the Independent Commission against Corruption (ICAC) was created as an independent agency to fight against corruption, which at that time seemed impossible to do. Though, in its initial three years, the ICAC destroyed all corruption syndicates in the public sector, prosecuting corrupt Government officials including police officers. Since then onwards, Hong Kong has been one of the cleanest countries of the world³², and ranks high on the Transparency International's Corruption Perceptions Index charts.

The ICAC is now the main organisation answerable for investigating and preventing corruption in Hong Kong. It was established in 1974 with the enactment of the Independent Commission Against Corruption Ordinance, under the British rule, however, after Hong Kong's return to China, the ICAC's independence and accountability were given constitutional protection under Article 57 of the Hong Kong Basic Law³³. The Commission is independent of the Civil Service and is led by the Commissioner, who is responsible to the Chief Executive of the Hong Kong Special Administrative Region (HKSAR) Government, and is appointed for a fixed term of 5 years³⁴, by the State Council of the Peoples' Republic of China, on recommendation of the Chief Executive, and the same process and mechanism apply for his removal³⁵.

With the provision of extensive investigative authorities, there is a vigorous system of checks and balances to avoid misuse of powers, which comprises Hong Kong's free media, Independent Judiciary, Internal Monitoring Unit, and most prominently four independent advisory committees that play a very vital role and retain the Commission's performance under close scrutiny. To ensure its efficiency, these committees scrutinise and monitor investigations and operations, examine complaints against the ICAC or its staff, offer advice and improvement suggestions on the complete policies of the Commission and on measures to raise public support³⁶.

India

India has been fighting against corruption since 1941 and follows a multi-agency model, i.e., a national anticorruption structure encompassing numerous public bodies to tackle corruption. Though, the multi-layered model appears to have been unproductive and India has constantly been scoring low on various corruption rankings while corruption continues to be endemic and prevalent³⁷.

The anti-corruption system in India is a complicated network of laws and organisations³⁸. The Prevention of Corruption Act (PCA) 1988 (amended in 2008) is the main law, along with the Prevention of Money Laundering Act 2002 (amended in 2005) and Indian Penal Code (IPC) 1860 for controlling corruption in private as well as the public sector. State Governments have State laws at the local level to address corruption in the public sector. Another vigorous law Lokpal and Lokayuktas Act, 2013 seemed on statute books in 2014 for more effective execution of the United Nations Convention against Corruption, targeting to create the Lokpal (an anti-graft ombudsman) at the Centre and Lokayuktas at the state level with broad powers to prosecute public sector corruption³⁹. However, in spite of the lapse of a year, the Lokpal has not yet been recognised and the Government is still in course of making appointments of chairperson and members of Lokpal⁴⁰. Once established under the approved law, the Lokpal would be the new independent Anti-Corruption Agency with its jurisdiction extending to investigation of complaints against the Prime Minister, ministers, legislators, and public servants in the central Government⁴¹. The Lokpal would have a complete scheme of investigation and trial, and have superintendence over the Central Bureau of Investigation (CBI) for the cases referred

³² Man-wai, M.T.K. *Formulating An Effective Anti-Corruption Strategy—The Experience Of Hong Kong ICAC*. Tokyo: UNAFEI, 2005

³³ Cao, Liqun, Bill Heberton, and Ivan Y Sun. *The Routledge Handbook of Chinese Criminology*. Oxfordshire, England: Routledge, 2014.

³⁴ 'Article 57'. *The Basic Law of The Hong Kong Special Administrative Region Of The Peoples Republic of China*. 1990. Web

³⁵ Anti-Corruption Authorities,. 'Independent Commission against Corruption: Profiles Hong Kong, China, SAR'. N.p., 2014. Web.

³⁶ ICAC,. 'Hong Kong ICAC - Checks and Balances - Balancing Forces'. N.p., 2012. Web.

³⁷ Quah, J. S. T. *Curbing Corruption In Asian Countries: an impossible dream?*. Bingley: Emerald Group Pub., 2011

³⁸ Stocker, Frederick. *India's Anti-Corruption Crossroads Policy Analysis*. MAPI, 2011. Web

³⁹ Act No.1 of 2014 in the Gazette of India, Extraordinary, Part-II, Section-1, dated the January 01, 2014

⁴⁰ Sen, Shawan. 'ADay With Anna Hazare, Who Wants To Launch Yet Another Agitation'. IBN2015: Web.

⁴¹ DNAIndia,. 'Budget 2015: Three-Fold Increase In Lokpal Budget; CVC Outlay Increased Too'. 2015: Web

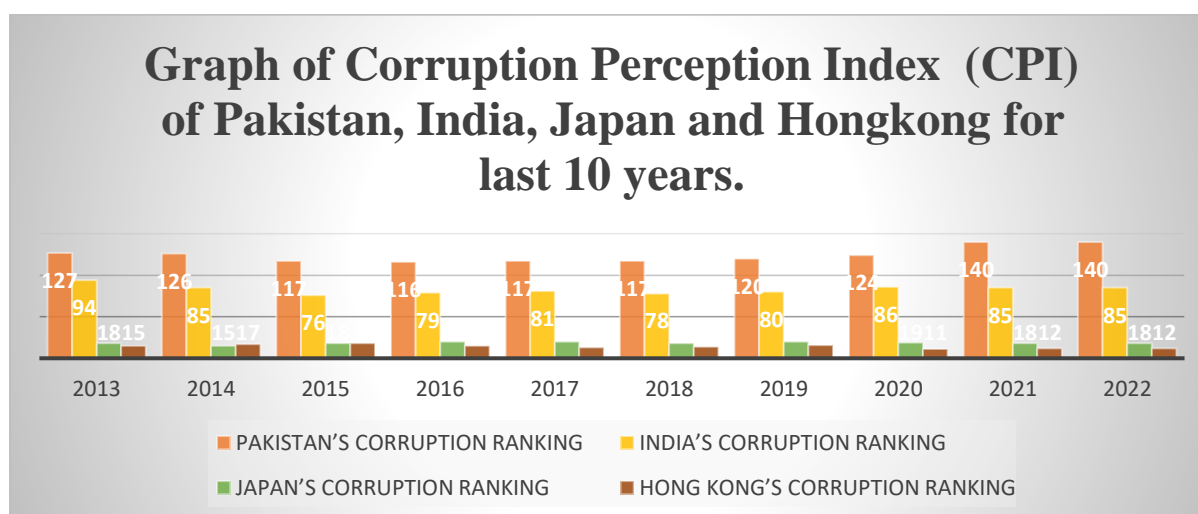
to it. Ultimately Central Vigilance Commission (CVC), the departmental vigilance, and anti-corruption branch of the CBI, will most probably be merged into Lokpal⁴².

For the time being, the main authorities authorised to examine official corruption are the CVC, the CBI, the Chief Information Commission (CIC), and the Office of the Controller & Auditor General (C&AG) at the Federal/Union level. States have local Anti-Corruption Bureaus (ACBs) for the execution of anti-corruption laws⁴³. The CBI and State ACBs investigate cases of corruption under the PCA and the Indian Penal Code.

As per reports of Transparency International, the Corruption Perception Index (CPI) of Pakistan, India, Japan and Hong Kong in last ten years is as under⁴⁴:

YEAR	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
PAKISTAN'S CORRUPTION RANKING	127	126	117	116	117	117	120	124	140	140
INDIA'S CORRUPTION RANKING	94	85	76	79	81	78	80	86	85	85
JAPAN'S CORRUPTION RANKING	18	15	18	20	20	18	20	19	18	18
HONG KONG'S CORRUPTION RANKING	15	17	18	15	13	14	16	11	12	12

Graph of the Corruption Perception Index (CPI) of Pakistan, India, Japan and Hong Kong regarding last ten years is as under:




The existence of devoted and truthful political will is a precondition for achievement in any anti-corruption effort. Based on the teachings learned from the experiences of Japan, Hong Kong, and India, the following are the suggestions to improve the performance and efficiency of the National Accountability Bureau (NAB):

⁴² NDTV, 'What Is The Jan Lokpal Bill, Why It's Important'. 2011: Web.

⁴³ Chene, M. 'Overview Of Corruption And Anti-Corruption Efforts In India'. Anti-Corruption Resource Center. N.p., 2009. Web.

⁴⁴ <https://www.transparency.org/en/cpi>

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- i. Ensure investigation and trial of corrupt officials and politicians without looking for any Government's permission as per true spirit of Law of National Accountability Ordinance. This would permit unbiased and across the board accountability without any political direction.
 - ii. The Parallel jurisdictions must be withdrawn and a single Anti-Corruption Authority (ACA) must handle all the corruption cases.
 - iii. The convictions rate must be increased specially in high profile cases. This will help in gaining support of masses for the NAB.
 - iv. The NAB should educate the public on harmful effects of corruption through widespread and nonstop (at least monthly) campaigning rather than scattered efforts.
 - v. Motivate the public to come forward with their complaints and information when they observe corrupt actions and conducts.
 - vi. Engage the public using social media and smartphone technology (as used by Hong Kong where an ICAC application was launched for smartphone users).
 - vii. Pakistan does not have a federal law on whistleblower protection and reporting mechanisms. The province of Khyber Pakhtunkhwa is the only region with a whistleblower law adopted in 2016. However, the province's Commission to protect whistleblowers created by this law has not been formed even five years after the adoption of the law.⁴⁵ The complete whistleblower protection laws should be introduced and implemented strictly in order to eradicate the corruption from the public sector.
 - viii. Convictions in corruption case should be announced frequently using social and other media.

Recommendations

Following are some recommendations for preventing corruption in the public sector of Pakistan through proper implementation of law of National Accountability Ordinance (NAO).

1. After a comparison among the four countries and their relevant models, it can be interpreted that Hong Kong has one of the best structures when it comes to clean corruption because its performance is the most effective on all above-mentioned indicators. However Japan has ranked better on the TI CPI charts it is not free from the grand corruption. It ranks better because scores on the TI CPI are based on public perceptions, and since petty corruption is non-existent in Japan, the Japanese people do not have to suffer at the hands of public servants, hence the better ranking. India and Pakistan have vigorous mechanisms of anti-corruption but lacking of public trust. The National Accountability Bureau in Pakistan was established on the lines of the Hong Kong's Independent Commission against Corruption (ICAC). Although adequate operational and functional freedom with outstanding legal provisions to hold any public or institution accountable, the NAB has been incapable to make a major influence in the fight against corruption. It has successfully prosecuted some senior public officials and corrupt citizens, but exemption of politicians, political workers and bureaucrats and releases in high profile political corruption scandals has damaged its trust among the public. In order make NAB Law more effective, it is necessary to free anti-corruption institutions from political pressures and have to make them answerable to the public and build their trust, through widespread accountability.
2. There is a need of nonstop efforts to boost the NAO's provisions, line up them with international best practices, and strengthen cooperation with international anti-corruption organizations.
3. Corruption is considered as a grave crime at both international and national levels and under international and national legal frameworks, though, the world has not succeeded to control corruption at a reasonable level. The United Nations Convention against Corruption (UNCAC) offers a complete legal structure to eradicate corruption and state parties are under obligation to take steps for the eradication of corruption: especially ensuring the prevention, Criminalization, and law enforcement measures to curb corruption. Pakistan, being a signatory to the UNCAC, need to comply with the UNCAC by taking adequate measures for eradicating corruption, particularly ensuring the prevention, criminalization, and law implementation measures to control corruption. However, Pakistan has remained on the list of countries failing to reduce corruption, despite, all efforts made at judicial, legislative and political levels. The legal structure of Pakistan relating corruption is sufficient for controlling corruption but lacks a solid implementation mechanism is necessary for the prevention, criminalization, and law

⁴⁵ <https://uncaccoalition.org/new-civil-society-report-on-pakistans-uncac-implementation-calls-for-strengthening-of-accountability-and-oversight-mechanisms/>

enforcement measures to curb corruption. Considering corruption as a root cause of the falling economy and failure of the institutional structure, Pakistan will have to take solid measures and show political will to curb corruption. Therefore, a complete institutional and legal framework is necessary, in line with the UNCAC, with adequate measures for prevention, criminalization, and law enforcement to Curb Corruption in Pakistan.⁴⁶ The available legal framework for eradication of corruption is sufficient but needs proper implementation. The NAO should be implemented in its true spirit with special consideration on all articles of UNCAC which is binding on Pakistan being a signatory state. UNCAC review process has to make more transparent, for instance, by involving the general public, and civil society in particular. The government of Pakistan is also encouraged to share the self-assessment checklists and full country reports for both review cycles with the public, or at least the independent civil society organizations dealing with transparency. An update on the state of compliance with UNCAC should be published in the Annual Report of the National Accountability Bureau (NAB), which is the focal institution of UNCAC in Pakistan.⁴⁷

4. The bureaucratic arrangement of Pakistan authorizes administrative and political authorities to influence the institutions for their personal interests and gains, including monetary benefits. The corrupt practices to achieve personal interests and benefits have adversely affected the efforts to curb corruption in Pakistan. Resulting, Pakistan has been struggling to overcome on corruption. The accountability journey started in 1947 and now rests on the NAB Ordinance 1999. Over the period, an effective execution remains a key problem for the authorities. It has been discussed repeatedly that strict accountability implementation is the need of the hour. The point to be considered is that such implementation should strictly observe the constitutional rights, prevailing laws, and international conventions.⁴⁸
5. No country can prosper without having the zero tolerance against corruption and corrupt practices. Unfortunately, Pakistan's standing in corruption in world corruption index is very poor. Despite crossing 75 years of independence, we as a nation and the government particularly have not been able to decide a common and comprehensive legislation with firm commitment and strong implementation mechanism for controlling and minimizing the corruption in the country and to successfully prosecute those who are involved in this menace. Since the inception of NAB legislation, the role and performance of NAB as an institution has been severely under criticism not by the affecters but also by the experts and courts, and this criticism has well reasons grounds both for initiation of cases, investigation & plea bargaining and on the prosecution and trial sides. There has also been simultaneously widely reported consistently in different media sections that NAB as an institution or their officials had misused their mandate, authority and NAB as institution been involved in political engineering as observed in one of cases by the Supreme Court.⁴⁹ In order to prevent the corruption in Pakistan, zero tolerance policy against corrupt practices should be strictly followed during implementation of existing legal framework.
6. In order to avoid overlapping, there is also need to abolish different organizations either on federal or provincial levels working on corruption side and on white collar crimes, as there is duplicity of assignments and these organizations have also so far failed to deliver and perform since decades. Therefore, these existing organizations should be merged under one law and under one National Crime Agency to deal with all types of corruption and corrupt practices and white collar crimes throughout the country with merit based recruitment and on scientific basis investigation with strict implantation Mechanism.⁵⁰
7. The prevention of corruption in the public sector is vital for sustainable development, social justice, and effective governance in Pakistan (Khan & Mahmood, 2019). On the basis of this study, several potential measures can be suggested to enhance the implementation and effectiveness of the NAO in preventing corruption in the public sector. These measures should

⁴⁶ <https://pssr.org.pk/issues/v4/4/legal-and-institutional-framework-for-prevention-of-corruption-in-pakistan-in-compliance-with-the-united-nations-convention-against-corruption-uncac-.pdf>

⁴⁷ <https://uncaccoalition.org/new-civil-society-report-on-pakistans-uncac-implementation-calls-for-strengthening-of-accountability-and-oversight-mechanisms/>

⁴⁸ <https://journal.suit.edu.pk/index.php/sjms/article/view/871/600>

⁴⁹ <https://pakobserver.net/impact-of-nab-amendments-future-anti-corruption-strategy-by-hafiz-ahsaan-akhokhar/>

⁵⁰ <https://pakobserver.net/impact-of-nab-amendments-future-anti-corruption-strategy-by-hafiz-ahsaan-akhokhar/>

focus on promoting ethical conduct, strengthening enforcement instruments, and fostering a helpful environment for accountability and transparency. Moreover, these reforms may include strengthening interagency collaboration, improving the capacity and resources of the NAB, streamlining trial procedures, improving protection methods for whistleblowers, raising public awareness and education on corruption and establishing effective mechanisms for asset recovery and repatriation (Kundi, Khan, & Khan, 2019). Some potential areas for consideration include:

- a) Consolidation of implementation mechanisms: Increasing the capacity of anti-corruption institutions, providing ample resources, and guaranteeing the freedom and integrity of investigative organisations for enforcing the NAO effectively (Ahmed & Memon, 2020).
- b) Security of Whistle-blower: It is necessary to establish strong mechanisms to shield whistle-blowers who come forward with information about corrupt practices. The culture of reporting and accountability should be encourage.
- c) Arrange Training and capacity building programs: Providing training programs and capacity-building initiatives for public officials, investigators, and prosecutors in order to increase their knowledge of the NAO, corruption risks, and preventive measures for effective implementation of National Accountability Ordinance (NAO) for prevention of corruption in Pakistan.
- d) Initiate Public awareness campaign for engagement and involving of general public: Arranging awareness campaigns for educating the general public about the NAO, its provisions, and the importance of reporting corruption. It will help in promoting citizen engagement and participation in anti-corruption efforts because without involving of general public corruption cannot be eradicated from the society.
- e) Special focus on International cooperation: Steps should be taken for coordinating and Cooperating with international organizations and sharing best practices in anti-corruption measures to strengthen the effectiveness of the NAO and to prevent cross-border corruption.

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