



## RESEARCH PAPER

### A Critical Analysis of Legal Framework on Accountability: A Case Study of Pakistan

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#### ABSTRACT

Accountability has become a popular political slogan in Pakistan nowadays. "Accountability for all," "across-the-board accountability," and "Pakistan has no future until the scourge of corruption is seriously faced" are nonetheless fundamental to the discussion of accountability. Pakistan has established a number of anti-corruption entities but has yet to create and put into place a comprehensive accountability structure. This article argues that Pakistan's corruption is systemic, and that the country's existing accountability system is bogged down in addressing financial corruption alone. Pakistan seems to have a culture of discontent and instability because of bad leadership, corruption, unfairness, politicization of the accountability system, and inflationary pressures that are difficult to maintain. It is crucial that everyone, especially the stakeholders, fully comprehends the theoretical ideas of corruption and the fundamental sense of accountability. Current accountability legislation must be reviewed to effectively lessen the risk of corruption. The research recommends setting up a National Accountability Commission and adopting a bottom-up, decentralized participatory strategy for Pakistan's policymaking in order to increase accountability.

**KEYWORDS** Accountability, Corruption, Legislation, Pakistan, Policymaking

#### Introduction

A government is essential to a country's success. Regardless of the political system to which it belongs, it is made up of numerous ministries, institutions, and agencies that work together to ensure the efficient operation of all state-run enterprises (Ansari et al., 2015). Through an organized and economic policymaking process, effective governance seeks to maximize the country's full potential while addressing its complex problems in a way that is unobtrusive and respectful to its citizens. On the other hand, poor governance promotes corruption viruses in society in a variety of ways by instilling a sense of pessimism in public, who are harmed by weak or ineffective policies. In a corrupt society, order breaks down, people act on impulse, moral and ethical standards decline, state institutions are disregarded, and the constitution is disregarded openly. In recent years, aside from terrorism, debates over corruption and accountability have occupied Pakistanis more than any other possible national concern. Pakistan is the 120th most corrupt country out of 180, according to Transparency International's Corruption Perception Index-2019. The most often used measure of public sector corruption globally is the CPI. According to theoretical approaches, corruption can take many different forms and is not just seen in the financial and commercial sectors (Imran & Nordin, 2018). The main elements of corruption are interest-based behavior, financial enrichment, bribery, extortion, forgery, embezzlement, smuggling, theft, trafficking, kickbacks, deception, extravagant use of public funds, shady business dealings, money-laundering, favoritism, nepotism, and cronyism, as well as the exploitation of official or departmental status for personal gain. Corrupt behavior is more broadly defined as a breach of integrity. Another type of corruption is deviant, rebellious, and immoral behavior. It is really upsetting that corruption has become pervasive and

unchecked in our society. It is disheartening that there are no serious attempts being made, at the policy level, to establish practices and institutions that could rid society of systematic corruption and save it from humiliation and degradation. Systemic corruption is described in the literature as "an institutionalized, endemic manipulation of a system by the individual(s) or network(s)/organization(s), taking advantage of weaknesses in the processes and systems for illicit gains, where there are leadership deficiencies, collusion and/or abuse of power." Corruption is not limited to the financial sector alone (Hafeez et al., 2020). It exists when dishonest behavior is ubiquitous and established rather than uncommon and isolated. The threat of pervasive corruption has entered the fundamental fabric of our socio-political culture in Pakistan, which is currently rife with all forms of corruption.

It permeates systems of government from the most autocratic to the most democratic. Corruption includes not just an illegal financial activity, money-making through bribery or fraud, but also moral deterioration and the employment of unethical tactics. In civilized societies, any actions that give an unfair advantage, abuse authority or control, or divert attention from customary public duties for personal gain are fundamentally seen as unethical. Due to the materialistic and opportunistic way of life, those people who do not feel guilty or remorse for their unethical behavior frequently exhibit traits like greed or dishonesty. Hence, eliminating systemic corruption is crucial to improving Pakistan's political, social, and economic standing in the community of countries (Iqbal, 2015). The five types of laws that are fall under the existing system of accountability. The ruling class has its own set of regulations and laws. For the elite civilian governing class, there are additional rules. The fourth category of rules is for the wealthy and powerful, the fifth is for common Pakistani people, and the third category of rules is for the governing elite's collaborators. Thus, "Accountability" is a topic that demands scholarly consideration (Romzek & Dubnick, 2018). If accountability systems are to be redeemed, they need to be explained and re-examined. The notion of accountability is complex and varied, with numerous interpretations in various disciplines. It is still widely used in academic discourse in the twenty-first century. Incredible as it may seem, the answer may be summed up in just six words: not corruption, but taking responsibility for one's actions. Accountability cannot be limited to corrupt acts alone; actions may contain corruption. Public accountability structures and procedures are the main focus of most international research and discussions because they are viewed as essential to democracy and sound government. In contrast, a substantial portion of the extensive literature on corruption in Pakistan focuses on elements like a politicized bureaucracy, flimsy administrations, weak institutions, and ineffective political classes (Loureiro et al., 2021). The researcher conducted a thorough search of the Pakistani literature but could not find any research papers on the theoretical underpinnings of the country's accountability system, suggesting that this area was still understudied. By examining the theoretical underpinnings of the current accountability system in Pakistan, this study seeks to fill a gap in the literature.

Accountability is highly endorsed as it serves as both a cornerstone of democracy and a necessary condition for effective leadership (Z. Ali, 2020). It is one of those wonderful ideas that no one can argue against. It is frequently used in political discourse and political papers as a symbol of transparency and trust. Scholarly interest in accountability has risen as a result of accountability's growing importance in public discourse. Research on corruption and its accountability can be found in many academic disciplines, including politics, public administration, international relations, social psychology, constitutional law, business administration, and public policy. Because of this, academic accountability funds are extremely dispersed and non-cumulative even though they are in high demand. Therefore, policymakers must have a clear knowledge of accountability and consider it conceptually. The main determinant of a nation's level of corruption is whether it has an effective accountability policy or not. It is regarded as crucial for defining corruption. Experts and detractors agree that enforcing an accountability system is difficult in settings where a high level of corruption is viewed as inevitable, and a culture of impunity is

tolerated (Javaid, 2010). The institutional and structural foundations upon which accountability systems are based are undermined by endogenous and unchecked corruption. Efforts to impose accountability are particularly challenging in situations where corruption is systemic and ubiquitous. Nonetheless, it is undeniable that establishing a robust accountability system is a workable solution for eradicating the heinousness of corruption from society.

The majority of studies have focused on financial and political corruption. In contrast, empirical research on the fundamental sense of accountability is still lacking, according to a thorough examination of both domestic and international literature (Noor, 2009). While preventing financial corruption is a key component, accountability is also a multifaceted, more generalized, and somewhat complicated phenomenon that must be understood in its broadest, most fundamental sense when developing national accountability policies. In this article, the topic of accountability is examined from a scholarly angle. It also provides direction for incorporating the fundamental notion of accountability, that "Everyone is answerable to some superior authority for his or her conduct," into Pakistan's national accountability policy so that it can be more widely applied across the country's social, ethical, professional, judicial, economic, and governmental sectors.

### **Origin of Accountability**

The concept of responsibility has been around since the beginning of time. Almost every society has made use of it, and it has revealed itself in some form or another. In common parlance, "a process of accounting and more precisely the bookkeeping" can be used to denote duty (Stensaker & Harvey, 2010). When William I took control of England in 1085, he ordered a census of all his subjects' property. His spies diligently assessed each property comprehensively and recorded their findings in the "Doomsday Books" volumes. William, I was instrumental in setting the stage for his dynastic rule. Each landowner was required to swear allegiance to the king. The king's record of property was never meant to be used as a tool for confiscation or taxation but rather to build a reliable system of central control and an accurate accounting of the kingdom's wealth. The Latin word "acomptare" means "to account," which is where the English word "accountability" gets its origin (Seidman, 2004). Computare, meaning "to compute," is a direct result of this concept. The Latin word "putare," meaning "to count," is where the expression comes from. There are a number of different definitions of accountability in the present body of literature. Nonetheless, most people agree with Richard Grant Mulgan's definition: "the essence of responsibility is the requirement to answer to a superior for one's deeds and to accept suitable punishments, including sanctions" (Hafeez et al., 2020). There are 3 key elements in the definition. When the reasons are shared with another person, it first becomes an external process that leads to interaction and communication. Second, the person demanding an explanation has the power to impose sanctions that must be upheld. The higher-ups have the authority to ask questions and hand out punishments. Even though it's one of the simplest definitions, a few points still need to be made clear. A person is someone, regardless of their position in society. There is no restriction on the type of entity applying. Therefore any public or private business is fair game. On the other hand, a specified person, court of law, agency, provincial or federal legislative body, or accountability institution could serve as the accountability forum (Rashid et al., 2021). Words like "efficiency," "equity," "responsiveness," "transparency," "democracy," "answerability," "justice," and "productivity" are all related to "accountability" and are used interchangeably in everyday speech. Some of the boundaries are murky, even if they are closely connected. Most of these terms can be readily recognized from one another as distinct concepts in scholarly writings. Koppel has classified the idea of accountability according to five separate characteristics: openness, risk, controllability, responsibility, and responsiveness. Academic debate continues whether or not the term "transparency" should be considered basic to accountability, despite widespread agreement that it is highly relevant. In this context, the

term “responsiveness” is more of an evaluative than an analytical term (Siddiqi, 2019). Accountability, as a process, is intrinsically linked to outcomes such as one's own or a group's performance, behavior, and conduct. It necessitates a high degree of responsiveness and responsibility exercised in an incredibly honest, fair, impartial, transparent, and unbiased fashion. When considered in such a broad context, the idea of responsibility gives rise to a great deal of debate because of the immense diversity of the activities in which humans engage.

Conceptually, it is thought that the concept of accountability that is most widely employed has been expanded and separated from its original meaning. “Anybody examining accountability might experience that it implies somewhat different for every user of it,” (Thym, 2002). Accountability, transparency, and responsibility are sometimes used interchangeably yet can cause significant confusion. “Accountability is a situational notion, in that its structure depends on the particular context in which accountability occurs,” claimed Mulgan (2001). Academic accountability is a contentious and debatable concept. Due to the multidisciplinary nature of responsibility, several differences exist. Fairness and ethics are closely related to accountability because the account holder can assess the submitted account as either fair or unfair, as highlighted by (Feigenbaum et al., 2011).

### **Accountability is Either a Virtue or a Mechanism**

It has previously been examined that the scientific literature on the idea of “accountability” is excessively diverse and contradictory. There are various angles, perspectives, and approaches to consider. We've narrowed down the possible meanings of this term by selecting its two most popular interpretations; now, we need to decide whether “accountability” is a virtue or a process. Both virtue and mechanism are highly esteemed and compelling, but they are used in quite different contexts (Wieringa, 2020). Although mechanism refers to a set of elements that work together to make a machine or piece of machinery, virtue is a human instinct.

### **Accountability as Virtue**

One characteristic and feature that is held to be the pinnacle of morality and ethics is a virtue (Bovens, 2010). It is highly regarded and treasured as a fundamental idea of a good society. A moral person has a position of great esteem because of his contributions to the collective and personal excellence of society in which he lives. The conduct exemplifies high moral standards, which involves just doing what is good and disremembering all wrongdoings. When accountability is regarded as a virtue, it suggests a desired characteristic is held both collectively and individually by a state, government agencies, businesses, etc. Accountability in this context refers to defining and preventing undesired behavior on both a group and an individual level rather than necessarily adopting systems or using various methods and strategies (Akpanuko & Asogwa, 2013). Accountability can be defined in a very wide sense, or rhetorically, as acting intuitively, voluntarily, and freely in an extremely transparent, equitable, fair, and compliant way, which is somewhat similar to the ideas of responsive and responsible behaviour (Z. Ali, 2020). There is no universal agreement exists on what constitutes accountable behavior because no two people are alike. Human standards differ based on the context of the behavior and response, whether they are given by an organization as a whole or by a single person acting alone. It is commonly believed that each person's moral character and personal conduct are strongly related to his or her responsible behaviour (Klabbers, 2021). It accurately represents his moral ideals and ethical standards, such as effectiveness, discipline in the workplace, respect for others, equity, impartiality, courtesies, and fairness in his everyday interactions. It displays an appropriate or inappropriate response and behavior when performing chores. Since ethics are the fundamental principles and regulations that guide the moral values of one's behavior, accountability, in this sense, is a virtue. So, it is crucial to strengthen ethics in order to foster a fundamental sense of accountability.

## **Accountability as a Mechanism**

The counterargument is that accountability itself is a system. The term refers to the structure, processes, and strategies devised and employed by some judicial institutions (i.e., accountability forums) and then put into practice or put into effect by those very same forums (Brennan & Solomon, 2008). The accountability process functions as a completely prepared system to guarantee successful and efficient results. Every person or organization can be held accountable to another person or organization under the institutional arrangement known as accountability in this context. Accountability, in this sense, is predicated not so much on how a person behaves as on how institutional frameworks govern that behavior(s) (Romzek & Dubnick, 2018). According to this concept, the focus of accountability is no longer on a person's individual acts and deeds but rather on how they must be justified before accountability forum is established by law.

## **Different Aspects of Accountability**

Accountability has been divided into several sub-areas in the academic world, albeit none are commonly acknowledged. These aspects are categorized under various techniques and models. They include social, economic, legal, political, professional, and administrative processes. When used in its purest form, accountability is a process that encompasses many different aspects (Christensen & Lægheid, 2015). Obviously, Pakistan's current accountability system ignores other aspects of accountability and is restricted solely to financial matters. To make the accountability system complete and comprehensive, it is crucial to comprehend the other aspects of accountability. This investigation has given rise to the contention that there should be no exemptions to the process of responsibility and that accountability should be administered in the same manner to each and every individual (Akpanuko & Asogwa, 2013). This must be the case since it is dictated by logic. The term "trouble of many hands" frequently appears in literary works. Four strategies have been offered in the literature on the issue to establish an impartial and unrestricted process of accountability that does not erode public confidence and trust.

## **Corporate Accountability**

By following a corporate accountability approach, a legal or administrative body can conduct an investigation and hold the entire organization, set-up, department, or group accountable as a result (Solomon, 2020). Once the fundamental issues have been determined and supported by convincing evidence, it is time to identify and hold accountable the person or people who, either intentionally or by simple negligence and incompetence, caused significant losses.

## **Hierarchical Accountability**

To ensure effective performance from a chain of subordinates, there is always a boss at the organization's top (Romzek & Dubnick, 2018). In a hierarchical accountability system, the procedure for taking punitive action against people who fail to defend their actions starts at the top and works its way down the ladder.

## **Collective Accountability**

Every government agency employs a wide range of people who have various positions, have certain responsibilities, and must follow particular rules and regulations (Genovese et al., 2017). All parties share some of the blame for identifying issues with the company's operations and bringing them to the attention of the appropriate authorities. For this reason, the forum can adopt the collective accountability method, also known as the all-for-one approach, by reaching out to any worker and questioning him on his system's operation. Yet, this strategy is flawed in that it may not achieve its goals in an ethical or legal

sense. Even if someone takes responsibility for the group's failures, they might try to shift the blame onto someone else, which would skew an otherwise fair and faultless accountability process. The strategy, however, shows promise in a few small companies with relatively few employees.

### **Individual Accountability**

Given the basic sense of accountability that everyone is responsible for their actions, it is believed that individual accountability is the most successful strategy. As was previously indicated, corporate, hierarchical, or collective accountability structures might make it difficult to establish blame at the time/stage of judgment (Hall et al., 2017). It's possible that no accountability forum would have the legal standing to name names and assign blame for wrongdoing. The "every man for himself" approach, also known as individual responsibility, places blame for wrongdoings squarely on the shoulders of each community member. As opposed to focusing on titles, this method fairly assesses each member of the team based on the value he adds to the team as a whole. The person won't be able to hide behind his peers and superiors.

### **Accountability in Pakistan**

The accountability system in Pakistan is a pitiful example of a partial and flawed approach that renders the entire apparatus useless (Ahmed, 2020). What has been an actual requirement for the past seven decades has either been retaliation or a crude plan to stifle potential competitors. Because, like free and fair elections, a democratic accountability mechanism has always remained ill-defined in Pakistan, it is also necessary to observe true democracy or transparency in Pakistan. Since independence, there have been numerous attempts to construct a trustworthy governance system, but almost all of these efforts have struggled to win over the public's trust and create a framework that operates consistently without being influenced by political influences. Soon after becoming a state in 1947, Pakistan began to fight corruption. Together with the current rules against crime and fraud codified in the PPC, Pakistan has a number of anti-corruption legislation that goes back to the founding of the nation (Fox, 2018). A number of anti-corruption laws have been passed to date, in addition to ongoing investigations by the police and other civil and military organizations. Also, there are a number of specialized divisions and agencies that are dedicated to the prosecution of white-collar crime. Pakistan, unlike India, was the first ACA in the region to be established by the British government in 1938 under the Special Police Establishment (SPE). Its original name was the Pakistan Special Police Establishment in 1947 (PSPE). The Federal Investigation Agency (FIA) was established in 1975 as a result of the PSPE's abject failure to successfully prosecute federal government personnel who engaged in misbehavior. Four Anti-corruption Establishments (ACEs) were set up to combat corruption at the provincial level (Noor, 2009). The FIA became a political instrument for the regimes, resulting in the establishment of the Ehtesab Bureau under the Ehtesab Act 1997. The NAB was established after the fourth military takeover in 1999, replacing the Ehtesab Bureau, and the NAO-1999 was implemented retroactively to include offenses committed as far back as 1985. The NAB operates in accordance with the standards specified in the NACS2002. The Public Accounts Committee (PAC), the Judicial Commission, the Election Commission of Pakistan, the Ombudsman institutions, and different provincial agencies are some of the other public institutions, while NAB is the major government organization charged with enforcing accountability (Nishtar, 2008). There are additional institutions for economic governance, including the Securities and Exchange Commission of Pakistan, the Competition Commission of Pakistan, and the State Bank of Pakistan. At the federal and provincial levels, Pakistan has twelve independent ombudsman institutions that cover general and niche mandates, including taxation, workplace harassment, insurance, and banking. They are all members of the Forum of Pakistan Ombudsman (FPO) (Sadiq, 2020). This organization promotes good governance throughout Pakistan by exchanging expertise, enhancing institutional performance, and educating the public about these

institutions. The Ombudsman Institutional Reform Act-2013 was passed and offered a strong framework to facilitate the efficient implementation of the Ombudsman's rulings. It also grants administrative and financial autonomy to Ombudsman Institutions (OIs). The NAO-1999 and the institution that resulted from it, the NAB, are the current and most reliable accountability mechanisms to date (Waheed & Abbasi, 2020).

In Pakistan, there are laws in place to address corruption, including the Prevention of Corruption Act of 1947 (PCA-1947), the Pakistan Criminal Code of 1860 (PPC-1860), and the National Accountability Ordinance of 1999 (NAO1999)(JAVED, 2021). At the federal level, there are two anti-corruption authorities (ACAs), the National Accountability Bureau (NAB) and the Federal Investigation Agency (FIA), and there are four anti-corruption establishments (ACEs) operating at the provincial level. All of these organizations have the authority to look into different allegations of corruption in the public sector (Chêne, 2008). Under NAO-1999, Accountability Courts were established to handle cases referred by NAB. The Criminal Law Amendment Act of 1958 established the Central and Provincial Special Courts to hear matters referred by the FIA and ACEs, respectively. Financial irregularities, instances of corruption, and corrupt actions are all monitored by other agencies such as the State Bank of Pakistan, the Competition Commission of Pakistan, and the Securities and Exchange Commission of Pakistan. In addition to the Public Procurement Regulatory Authority (PPRA), Public Accounts Committees (PACs), the Judicial Commission, the Election Commission of Pakistan, and the Auditor General of Pakistan, these organizations are also tasked with the responsibility of monitoring the aforementioned concerns. On the basis of the Islamic notion of "administrative accountability," Pakistan also has twelve independent Ombudsman (Mohtasib) agencies at the federal and provincial levels (Razzaq et al., 2020). To serve and defend the interests of residents, these ombudsmen operate independently. Pakistan's anti-corruption system appears to be a convoluted network of regulations and organizations.

### **Brief Performance Review**

The term "politicization of systems" refers to various government entities' alleged serving of ruling coalition objectives. Readers will be able to comprehend the overall effectiveness of anti-corruption authorities by understanding the degree of politicization of such entities. Several public administration specialists have accused the civil service in Pakistan of supporting the powerful. The traditional attitude to bureaucracy, which views it as an effective machine with distinct impersonal characteristics capable of "serving everyone without prejudice to the person," is rarely observed in Pakistan. When asked to offer services to dominant classes, bureaucracy—typically delayed in carrying out its duties—seems extremely effective (A. Ali et al., 2016). The politicization of politics or the politicization of the judiciary has also been used to describe how the judiciary and politics interact in Pakistan. Similar stereotypes are frequently present in law enforcement since it efficiently handles protocols and offers protection to the political class. Still, when it comes to everyday citizens, it comes across as vengeful and entirely uncaring. Another example of this is the bias in the banking system, which enables tax amnesty programs to enable influential people to legally convert their black money to white (Khan, 2016). Instances like this suggest accountability procedures have been implemented in unstable political and social settings with the naive hope that all corrupt individuals can be brought to justice under the rule of law. In order to eradicate corruption in Pakistan, the National Anti-Corruption Strategy-2002 (NACS-2002) and NAO-1999 are recognized as comprehensive policy measures. The National Accountability Bureau (NAB) is Pakistan's highest anti-graft agency. It was established to rid Pakistan of corruption once and for all by concerted, multifaceted effort (Nishtar, 2008). There is a massive disconnecting between the vision and the actual outcome of the existing system of accountability in Pakistan, despite the deafening rhetoric of its efficiency, and the country is plagued by systemic corruption and an abysmal condition of accountability. The Pakistani Court has also cited major incompetence in management, inappropriate practices, and a lack of Supreme oversight at NAB. There is a lot

of uproar regarding the need to rationalize the NAB from various societal groups. Political influence has not been absent, and it is thought to be a tool in the hands of the current administration (Loureiro et al., 2021). Recently, the NAO-1999 was changed exactly as the NACS-2002 was approved—without the input of any of the stakeholders. The suggested revisions are primarily concerned with finding ways to evade the accountability process. As laws and procedures are "discriminatory, mala fide, and tinged with the victimhood of the political class," politicians increasingly claim that the current system of accountability is neither transparent nor equitable. It is believed that politicians should be held accountable to a parliamentary accountability mechanism rather than the NAB, similar to how the military and courts have distinct accountability systems (Sadiq, 2020).

### **Potential Approach**

In the truest sense, the establishment of an accountability process in Pakistan has never been suggested by a single voice from any quarter. This article makes the case that corruption is widespread in Pakistan, where the current accountability system is terribly constrained to addressing financial wrongdoing alone (Saeed & Faiz, 2018). The culture of accountability and responsibility needs to be encouraged urgently. People are generally good, but a corrupt system compels them to engage in various corrupt activities. Hence, systems need to be fixed in order to control systemic corruption (Rashid et al., 2021). Unquestionably, a successful accountability system primarily consists of two complementing parts: a strict accountability law and a separate agency to severely enforce the law. In fact, without these elements, no accountability system can produce something truly outstanding. The essential idea of accountability is that 'everyone is liable and answerable to justify his/her action(s) when asked by the designated authority.' Pakistan needs a national accountability strategy that is as clear as it is short, thorough, and reasonable (Imran & Nordin, 2018). The policy should be comprehensive and not just focus on the financial aspect of accountability. It should be founded on a solid theoretical foundation. Everything from the political to the financial to the personal to the moral to the procedural to the performance-based should be considered. The most important necessity is political will and tenacity to face fierce opposition and response from all areas. The rule should be uniformly applied to all members of society without any exceptions, segregation, or discrimination. Any self-regulatory system should not exist (Khan, 2016). However, the authorized body charged with investigating and prosecuting incidents of corruption and corrupt practices should continue to bear ultimate responsibility for accountability. Those in the judicial system, the military forces, and the bureaucracy can continue to have access to the appropriate forums for disciplinary measures and other connected matters under the applicable laws, rules, and regulations (Hall et al., 2017). The specified authority should be either founded anew or reinvigorated from the existing forum, depending on the results of an analysis of the latter's composition, purpose, and scope (s). It should be a completely autonomous and independent authority to carry out the law in its entirety and according to its letter. To oversee all forms of corruption in Pakistan, there must be a statutory/independent organization. All other accountability forums may continue to operate while gradually undergoing reform (Siddiq, 2019). In order to combat the culture of tolerance for unethical practices, whistle-blower protection and provisions are essential. As a result, people should have the ability to properly report any abuse of power or acts of misconduct. Several patterns to combat systemic corruption have been established via research on accountability mechanisms' successful and effective functioning in various countries (Sadiq, 2020). The primary agency authorized to look into corruption offenses under the primary anti-corruption law, the Prevention of Bribery Ordinance (POBO), as well as offenses under the Independent Commission Against Corruption Ordinance and the Elections (Corrupt and Illegal Conduct) Ordinance, is the Independent Commission Against Corruption (ICAC), which was established in 1974 (Ikram, 2011; Rashid et al., 2021). It has the authority to address corruption in a number of public elections, including the one for chief executive, in addition to regulating corruption in the public and commercial sectors. It was based on a tripartite plan that included community-based education, enforcement, and



prevention (Fox, 2018). The Commission has the authority to search, seize, issue bail, detain, and arrest anyone for alleged crimes. Nonetheless, the Department of Justice is given the prosecution after the investigations are finished. The ICAC has excelled as an anti-corruption organization in terms of effectiveness and performance and is known worldwide for its activities.

## **Conclusion**

This paper is a modest attempt to explain the fundamental concept of academic accountability to people. A thorough examination of Pakistan's pre-existing accountability procedures is recommended in light of the crisis at hand, and a commission should be established to monitor all instances of corruption, without exception to any person, entity, or organization outside of its purview. The government needs to adopt a zero-tolerance approach to corruption. Double standards make it impossible to combat corruption successfully. The determination to take action against acts of corruption and violence, both in the public and commercial sectors, should be a non-negotiable principle. Accountability is the desire to explain or defend the appropriate platforms for decisions, actions, outcomes, and flaws (Romzek & Dubnick, 2018). It is morally required to evaluate one's actions and accept responsibility for errors, miscalculations, and refusals to uphold the law. On the other hand, the value of expertise, knowledge, skill, and experience is properly rewarded. The author uses his definitions, concepts, and accountability framework to create a broad interpretation of the academic accountability literature, which results in some incoherence (Stensaker & Harvey, 2010). Most words and their meanings are incredibly vague and specific. Political leaders should take advice from other countries experiences and concentrate their efforts and skills on the greater good of Pakistan's citizens. The government must uphold the rule of law, improve state institutions and accountability, respect people's will, avoid interfering in their affairs, and implement a national accountability policy. This research represents an effort, however little, to explain the conceptual foundations of the concept of accountability to persons. Both the virtue and the mechanism are important to consider while exploring and debating the notion of accountability (Bovens, 2010). Although they are closely related, they do not mutually reinforce one another. Virtues cannot be produced, adopted, and, if necessary, adjusted without the aid of a suitable mechanism. A strong and effective accountability structure makes sure that people take the right course. The global discovery and prevention of fraud and other wrongdoings are greatly aided by whistle blowing. Therefore, governments are responsible for enacting a law that safeguards whistleblowers. Employees in the public and private sectors must be protected against whistle blowing. Due to a lack of knowledge among those in charge of putting whistle blowing laws into effect, the role of the whistleblower may be seriously damaged. Tragically, the majority of attempts to enforce accountability in Pakistan have consisted of the same worn-out witch hunts that each dictatorship employs in order to muzzle its political opponents. The lack of a united, coherent, and consistent system for suggesting and presenting alternative ideas to the government, long-term strategic planning, or a reliable and effective mechanism for coordinating the operations of various government components is immensely depressing (Chêne, 2008). In order to stop Pakistan's humiliation and degradation in the eyes of other respectable countries, urgent efforts must be made at the highest levels to pinpoint the causes and propose solutions to restructure the current accountability system. Thus, no accountability regime in Pakistan has been successful in establishing effective accountability institutions due to a lack of political will and necessary resolve on the side of their creators. Hence, eliminating corruption is crucial to maintaining Pakistan's standing in international relations.

## **Recommendations**

It is of the utmost importance that a strategy for accountability is developed in order to combat the most virulent kinds of corruption. Even while it will always be difficult to

move the political and economic roots of the status quo, there is no need to form an organization that lacks teeth or reaches just because it would be difficult. An essential measure of a country's level of corruption is whether or not it has an effective and effective accountability policy. In light of the findings of this research, it is imperative that a fresh system of accountability be put into place as soon as possible (Z. Ali, 2020). Management systems and executives need to be objective, truthful, focused, and fully devoted to making the necessary change to succeed. When evaluating the efficacy of existing anti-corruption agencies, it is important to take into account a number of important metrics, including political backing, organizational independence, investigative powers and access to information, confidentiality and support for whistleblowers, authority for greater accountability and disclosure in the activities of all sectors, reputational image, top leadership credibility and fairness, and sufficient resources.

Since public policies reflect an institution's ideals and principles, they ought to be based on actuality rather than simply being a collection of clichés to avoid confusion. It is essential to have some kind of system of checks and balances in place in order to keep public finances safe and advance national interests (Christensen & Lægreid, 2015). The process of putting policies into action shouldn't be an afterthought; rather, it should be regarded as an essential component of the policymaking process from the very beginning. The obstacles that must be overcome during implementation are difficult in every way; yet, if this were the case, there would be less discussion about policy issues and gaps. By ensuring that policies are fully implemented at all levels, including after the current government's term expires, in accordance with democratic values and the concept of the rule of law, adhocism in policies must be eliminated, and the sustainability of the system must be improved (Razzaq et al., 2020). This will improve the likelihood that the system will continue functioning as intended for future generations. In conclusion, a democratic Pakistan must adhere to a thorough understanding of the policymaking process that is very transparent in order to achieve complete participatory democracy.

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