

ACCOUNTABILITY IN PAKISTAN: AN ACADEMIC PERSPECTIVE

Ejaz Ahmed^{*}

Abstract

The word 'accountability' has been one of the most popular political slogans in Pakistan. Though only a political slogan, the phrases like, 'accountability for all', 'across-the-board accountability' and 'Pakistan has no future until the menace of corruption is seriously tackled', are essentially a significant part of the narrative on accountability. Pakistan is ranked 120th out of 180 countries according to the Corruption Perception Index-2019 (Transparency International Ranking). It is virtually locked in a vicious cycle of relatively high and widespread corruption. The word 'accountability' is a buzzword in routine discourses of all segments of society. Rooting out corruption from the society is, indeed, a daunting task. In the broader sense, it entails educating and training every citizen and institution to develop consciousness of being accountable for the outcome of an assigned role. Pakistan has not yet been able to develop and implement a holistic accountability regime despite establishing various anti-corruption institutions. This article argues that corruption in Pakistan is systemic, wherein, the existing accountability system is badly entangled in dealing with financial corruption only. There is a dire need to revisit current accountability laws to curb the menace of corruption effectively. The scope and meaning of 'accountability' cannot be confined to financial corruption only. It is critical to clearly understand the theoretical concepts of corruption and the core sense of accountability, especially by the stakeholders. Whistleblowing is a valuable source of information to fight systemic corruption and the implementation of effective policies to protect whistle-blowers is essential. The purpose of the article is to give an academic perspective of accountability, with a view to suggesting a way forward to implement a system of accountability in its true sense that 'every individual and organization is fully accountable to a legislative forum for all of its/their actions and performances'. This sense of accountability needs to be woven in the accountability discourse for its broader application in the social, moral, professional, legal, political, and administrative domains of Pakistani society.

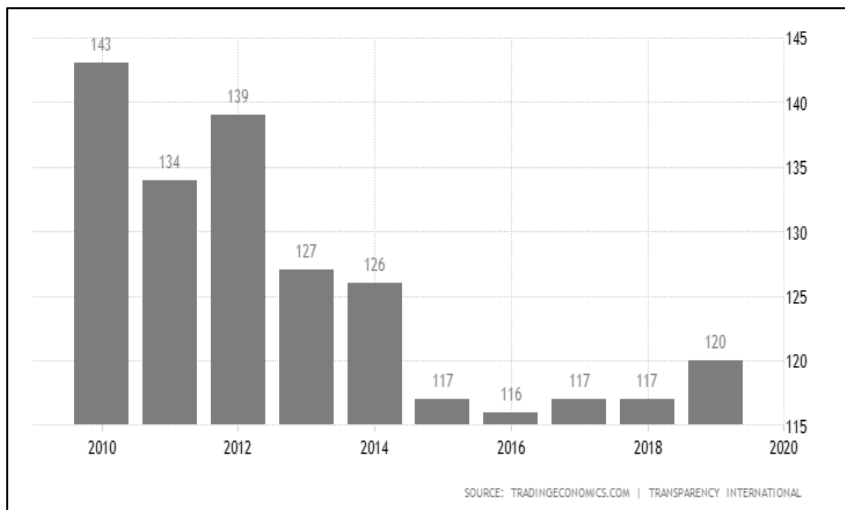
Keywords: Pakistan, Policy making, Systemic Corruption, Accountability

Introduction

Discourse on corruption and accountability, beside terrorism, has consumed the Pakistanis more than perhaps any other national issue in the recent past. According to Corruption Perception Index-2019 (CPI-2019), as reported by Transparency International, Pakistan is the 120th corrupt

^{*} Mr. Ejaz Ahmed is a PhD Scholar at Department of Government and Public Policy (GPP), Faculty of Contemporary Studies, National Defence University Islamabad, Pakistan.

nation out of 180 countries. CPI is the most widely used indicator of public sector corruption worldwide. The following table based on the last ten years (2010-2019) ranking of Pakistan in corruption can help in understanding the trend and level of corruption.¹



In academic perspective, corruption is of several types and is not restricted to financial and economic domains only. Primarily, corruption includes interest-based practices, personal gains, bribery, extortion, fraud, embezzlement, trafficking, pilferage, smuggling, kick-backs, deception, extravagant waste of public money, illegitimate business dealings, money-laundering, favouritism, nepotism and cronyism, gaining power by manipulation or by using backdoor channels, and/or exploiting the official/departmental status for personal gains. Breach of integrity is a broader definition of corruption. Deviant, non-compliant and immoral behaviour is also one form of corruption. The fact that unabated and widespread corruption has become endemic in our society is profoundly frustrating. It is incredibly disheartening to see that no serious efforts are being made, at the policy level, to put into place systems and structures that could eliminate systemic corruption, to lift the society from such abasement and degradation. The literature defines systemic corruption as "an institutionalized, endemic manipulation of a system by the individual(s) or network(s)/organisation(s), taking advantage of weaknesses in the processes and systems for illicit gains, where there are leadership deficiencies, collusion and/or abuse of power." It is not confined to financial corruption only. It exists when corrupt behaviour is not rare and isolated, but pervasive and entrenched. Pakistan is presently plagued with all types of corruption and presents a scenario, wherein, the menace of widespread corruption has permeated the very fabric of our socio-political culture.

Eradication of systemic corruption, therefore, is of paramount importance for building Pakistan's political, social and economic reputation in the comity of nations. Pakistan inherited, enacted or established almost all the laws, rules and institutions, which exist for accountability in any modern and civilized society. The existing system of accountability has five types of applicability of laws. One set of rules and laws are for the ruling elite. Another set of rules are for the ruling civilian elite. The third category of rules is for the collaborators of the ruling elite — the fourth for the rich and the powerful, and the fifth for the ordinary citizens of Pakistan.² 'Accountability' is, therefore, a subject which needs scholarly attention. There is a need for an exposition and a review of the concept of accountability for redemption of accountability mechanisms. After an exhaustive review of international and domestic literature, it has been observed that the focus of most of the studies has been on financial and political corruption, whereas, empirical research on the core sense of accountability remains sparse. Countering financial corruption is an essential aspect of it, however, accountability is a multi-faceted, broader and a relatively complex phenomenon that needs to be understood in its core, sense when formulating national accountability policy. A comprehensive study of whistleblowing policies and regulations in various countries reveals that setting up a stand-alone whistleblowing mechanism for both the public and private sectors can play an important role not only in combating corruption but also in protecting whistle-blowers.

This paper carries out an analysis of the concept of accountability from an academic perspective. It also suggests a way forward to weave in the core sense of accountability that 'Everyone is accountable to some superior authority for his or her actions', in the national accountability policy for its broader application in the social, moral, professional, legal, political, and administrative domains of Pakistani society.

Origin of Accountability

The notion of accountability is as old as the history of humankind. Its usage and practical manifestation in every society have existed in one way or the other. Historically, the term accountability has been 'a process of accounting and more precisely the bookkeeping'. It was in the year 1085, when William-I after the conquest of England, ordered to have a count of all the property that his people possessed under his reigns. His agents painfully undertook a detailed survey of each property and kept a record in the books called 'Doomsday Books'. It was primarily done by William I to lay down the foundations of his royal governance. All the property holders were required to swear on oath for the supremacy of the crown. The record of the property was never intended to confiscate or levy the tax but to ensure a robust centralized control and count of the wealth the crown had within his kingship.³

Etymologically 'Accountability' is a Latin word 'acomptare', which means 'to account'. It led to the word 'computare', i.e., 'to calculate'. It is derived from the word 'putare' meaning 'to reckon with'.⁴ There are numerous definitions of accountability in the available literature. However, the definition given by Richard Grant Mulgan has a broad concurrence, that "the core of accountability is the obligation to answer to a superior for one's actions and to accept appropriate remedies including sanctions."⁵

There are three significant aspects of this definition. Firstly, as the justifications are given to some other person, which lead to social interaction and conversation, it becomes external. Secondly, the person exercising the authority to seek justification of actions may impose sanctions, which are bound to be accepted. Lastly, the superior authority has the legal powers to seek clarifications and impose penalties. This is although one of the most straightforward definitions, it needs to be further explained for clarification of a few essential elements that it contains. A person means any individual irrespective of his or her stature and standing in society. It can also be any group, agency or public or private organization. Whereas, the accountability forum can be a nominated individual, a judicial court, any agency or federal or provincial legislative forum or an accountability institution.

Identical concepts related to 'accountability' exist such as responsibility, efficiency, equity, responsiveness, transparency, democracy, answerability, fairness and productivity, which are extensively used during informal discussions.⁶ Though some are closely interrelated, their boundaries are not clear. Most of these terms are distinctly identified as separate concepts in the scholarly works of literature. Koppell⁷ has distinguished the concept of accountability in five different dimensions, i.e., transparency, liability, controllability, responsibility and responsiveness. There is an on-going intellectual debate on some dimensions like the term 'transparency', though considered instrumental, is not acknowledged as fundamental to accountability. In the same context, the term 'responsiveness' is viewed as evaluative and not the analytical dimension. The process of accountability is essentially linked with individual or collective performance, conduct and behaviour irrespective of its outcomes. It involves the essential aspects of responsibility and responsiveness in a highly truthful, fair, impartial, transparent and unbiased behaviour. In this broad sense, accountability becomes a highly contested concept⁸ as there is no consensus in the literature on the standard behaviour of a human being because of universal diversification in behaviours.⁹ Here, it becomes closer to the aspect of personal virtues discussed in more details in the succeeding paras.

Accountability and Muslim History

The word 'Hesab' has been mentioned many a time in the Holy Quran in different verses.¹⁰ Hesab or 'account' is the origin of accounting, and the references in the Holy Quran are to 'account for' all aspects related to human activities. Thus, being the believer in Islam, every Muslim is 'accountable' in a generic sense. The person entrusted to 'Hesba', is called the 'Mohtasib' (i.e. Ombudsman). The institution of Mohtasib is among the most distinctive features of the social and economic-administrative history of Islam. Prophet Muhammad (PBUH) was the first Ombudsman in the world to establish the institution of Mohtasib and serve justice not only to the poor and downtrodden of Arabia of that time, but also was the pioneer to lay the foundations of justice for the entire humanity. The concept of accountability fostered by the Prophet of Islam (PBUH) has, however, morality at its core. It is the moral character of the individuals in the society which shapes their behaviour, both in private and public life. The Prophet (PBUH) groomed his followers in such a way that they used to come forward to confess their crimes and face punishments, instead of hiding it.

Notions of Accountability

- **Islamic Concept of Accountability**

The concept of accountability in Islam is derived from the Quran. As believers, all Muslims have been made aware in this verse:

*"Then shall anyone who has done an atom's weight of good, see it!
And anyone who has done an atom's weight of evil shall see
it"(Quran 99:7-8)*

Thus, a simple correlation between hesab and accounting in Islam is the obligation of every Muslim to discharge their given responsibilities as per the teachings of the Holy Book. Islam is believed to follow the broader concept than the contemporary sense of accountability since conventional accountability mechanisms do not extend beyond human society and have no faith in any connectivity with God. It is not restricted to financial accountability only, but goes far beyond, wherein, all activities are perceived to be accountable. In the Islamic system of administration, no one is above the law. The concept of Mohtasib's office has its roots in Islamic culture. Even the head of an Islamic state is accountable. Similarly, the public servants, the judiciary, the armed forces and all other segments of society are accountable, if their acts are ultra vires to laws and rules.

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

As mentioned earlier, the scholarly literature is excessively divergent and diversified on the term 'accountability'. There are different dimensions, perspectives, and approaches. To reduce the conceptual confusion, the two most discussed concepts of this term have been chosen; wherein, we need to distinguish whether the concept of accountability is a virtue, or a mechanism.¹¹ Though, both are highly valued and convincing, these are distinctive/distinguished from each other as far as their routine respective usage is concerned, as virtue pertains to human instinct, whereas, mechanism belongs to a system of parts working together in a machine or pieces of machinery.

- **Accountability as Virtue**

Virtue is a trait and an attribute that is believed to be an ethical or moral quality *par excellence*. It is highly valued and appreciated as a foundational principle to form a good society. A virtuous person enjoys a highly respected position for contributing collective and individual greatness in the society he lives in. It is the behaviour that reflects high moral standards, i.e., only doing the right thing, while disregarding all wrongdoings.¹² When accountability is viewed as a virtue, it implies a desirable quality possessed by a state, government organizations, firms, etc., collectively as well as individually. Accountability in this sense is not necessarily viewed as instituting mechanisms, employing different methods and techniques, but about defining and preventing undesirable behaviour both, collectively and individually. In an exceptionally broader sense, or rhetorically speaking, accountability is to act intuitionally, willingly and freely in a highly transparent, equitable, fair and compliant way, which to an extent is closer to the notions of responsive and responsible manners. All human beings are not alike; thus, there is no consensus on one's accountable behaviour. Human standards vary, depending on the context of the conduct and response both collectively as an organization or an individual as a human being. It is generally said that personal conduct and moral character of every human being are closely linked with his accountable behaviour. It is a true reflection of his ethical values and moral principles such as efficiency, professional discipline, dignity, equity, impartiality, courtesy and fairness in his day-to-day dealings. It shows good or bad response and right or wrong behaviour in the discharge of duties. Accountability in this sense is, therefore, an ethical virtue, since ethics are the foundational principles and rules that govern the moral values of one's behaviour. It is, therefore, particularly important to improve ethics for inducing the core sense of accountability.

- **Accountability as a Mechanism**

The other predominant view is that accountability is a mechanism. It is referred to as an institutional arrangement, methods, and techniques devised and implemented/practiced through some legal institutions, i.e. accountability forums. The process of accountability works as a system fully equipped to ensure effective and efficient outcomes. When used in this context, accountability is an institutional arrangement, whereby any individual or establishment can be considered accountable to another person or institution.¹³ In this sense, the essential concept of accountability is not so much the conduct of an individual, but the manners by which institutional arrangements govern the behaviour of the individual(s). The focus of accountability, as per this concept, is no longer, on the individual acts and deeds, but on how he is required to justify his acts before an accountability forum constituted through legislation.

Facets of Accountability

Academically speaking, accountability has been separated in different facets, though all are not widely accepted.¹⁴ All these facets are grouped under different approaches/models. These are political, bureaucratic, personal, professional, administrative, social, financial and legal. The process of accountability, when employed in its core sense, is not confined to one facet only. Evidently, the existing system of accountability in Pakistan is confined to financial aspect only, thus, disregarding other facets of accountability. It is, therefore, particularly important to understand all other facets of accountability to make the system of accountability wholesome and all-encompassing. Though by definition, it is evident that there is no exception to face the process of accountability, this question has led to the rhetoric that accountability should not be selective and should be across the board. It sounds very logical. A relatively common phrase used in the literature is 'problem of many hands'.¹⁵ The literature on the subject has suggested four strategies to ensure a fair and free process of accountability, which does not undermine the confidence and trust of the people.

- **Corporate Accountability**

By pursuing corporate accountability strategy, the whole organization/set-up/department/group can be investigated and held responsible accordingly by the legal or administrative forum. After having identified and substantiated the core issues through substantial evidence, proceed to single out the individual(s), who is liable to justify his/her acts, resulting in heavy losses either by design or by mere

irresponsible and incompetent approach towards the assigned responsibilities.

- **Hierarchical Accountability**

There is always a boss at the top overall responsible for ensuring efficient performance from a chain of subordinates. In a hierarchal accountability strategy, the process is initiated from the top and gradually travels down the ladder for initiating penal actions against those failing to justify their deeds.

- **Collective Accountability**

All public organizations are a collection of individuals, belonging to various ranks and file, which are assigned specific responsibilities and are also liable to follow the prescribed rules and regulations. In a way, they all are collectively accountable to the legal forums for identifying the issues concerning the performance of the organization. Therefore, the forum can pursue the collective accountability strategy, i.e., all for one approach and get hold of any individual of the organization and question him about the functioning of his set-up. However, practically this strategy has flaws; legally as well as ethically it may not yield the desired results. An individual accepting the collective failures may resort to blame throwing, thus, complicating the entire process of fair and flawless process of accountability. This strategy, however, proves to be effective in specific small organizations, functioning with relatively fewer individuals.

- **Individual Accountability**

Given the core sense of accountability, wherein, everyone is accountable for his or her deeds, individual accountability strategy is considered the most effective approach. As discussed above, in pursuance of corporate, hierarchal or collective accountability strategies, fixing responsibility at the time/stage of judgment may be quite tricky. Identifying an individual and apportion the blame of failures and wrongdoing may not be legally justified by any accountability forum. However, adopting individual accountability, i.e., each for himself approach, every individual member of the society is held proportionately accountable for his or her involvement, resulting into a disreputable behaviour. It is considered a logical strategy, since everyone is judged, based on his genuine contribution rather than his official position. Individually, the person will be unable to hide behind the organization or his superiors and peers.

Whistleblowing

Whistleblowing is the disclosure by the employees about alleged wrongdoing, unethical practices or acts, irregular, illegal or corrupt practices by employers which may be considered as a violation of the law or as a blatant fraud or corruption. The significance of employee whistle-blowers has led to a broad consensus amongst scholars and practitioners for being essential to expose and prevent corruption. Internal whistleblowing includes revealing alleged ethical or legal breaches to an authority within an organisation, and external whistleblowing relates to the disclosure of misconduct to an authority outside an organisation. Although employees who report wrongdoing always feel a moral responsibility to do so, however, fear of retaliatory actions from colleagues and management is indeed a vital countervailing element. The best-practice standards of international bodies, advocate for adequate legal protection for whistle-blowers against tangible employment actions (such as dismissal or demotion) and other forms of retaliation. Findings of a recent research¹⁶ suggest that whistle-blower protection indeed fosters the reporting of misbehaviour. However, the aim of increasing the detection and deterrence of misbehaviour seem more intricate to achieve. Hence, these two issues should be carefully considered when designing whistle-blower-protection policies.

Accountability in Pakistan

The Prevention of Corruption Act-1947 (PCA-1947), the Pakistan Penal Code-1860 (PPC-1860), and the National Accountability Ordinance-1999 (NAO-1999) are existing laws to deal with corruption in Pakistan. There are two Anti-Corruption Authorities (ACAs), National Accountability Bureau (NAB), Federal Investigation Agency (FIA) at Federal level and four Anti-Corruption Establishments (ACEs) operating at Provincial level, which are empowered to investigate into various cases of public sector corruption. Accountability Courts have been established under NAO-1999 and deal with the cases sent by NAB.

The Central and Provincial Special Courts have been set up under the Criminal Law Amendment Act-1958, to deal with the cases sent by FIA and ACEs, respectively. Besides offices/authorities like Public Procurement Regulatory Authority (PPRA), Public Accounts Committees (PACs), the Judicial Commission, Election Commission of Pakistan, Auditor General of Pakistan, there is another set of institutions like the State Bank of Pakistan, the Competition Commission of Pakistan and the Securities and Exchange Commission of Pakistan set up to check financial irregularities and incidences of corruption and corrupt practices. Then, there are twelve independent institutions of Ombudsman (Mohtasib) at the federal and provincial levels in Pakistan also established on the idea of the Islamic concept of 'administrative accountability.' These Ombudsmen work independently to serve and protect

citizens' interests. The anti-corruption mechanism in Pakistan appears to be a complex web of laws and institutions.

A Brief Performance Review

When distinct governmental institutions allegedly serve ruling coalition agendas, this process is called 'politicization' of systems.¹⁷ The extent of politicization of such institutions would enable readers to understand the overall performance of anti-corruption agencies. In the context of Pakistan, various public administration scholars have blamed the civil service of serving those in power.¹⁸ The traditional approach to bureaucracy — an efficient machine, marked by specific impersonal attributes, capable of "treating everyone without prejudice to the person"—has seldom been seen in Pakistan in practice.¹⁹ Bureaucracy, otherwise, slow in performing its duties, appears to become remarkably efficient, when it is called upon to provide services to dominant classes.²⁰

The intertwined behaviour of the judiciary and politics in Pakistan has also been described as 'politicization of politics'²¹ or 'politicization of the judiciary'.²² Law enforcement is often subject to similar prejudices: as it successfully manages the protocols and provides security to the political class, but it appears to be vindictive and completely indifferent, when it comes to ordinary people.²³ Another example is the financial bias which introduces tax amnesty schemes to provide an opportunity for influential people to whiten their black money.²⁴ Such examples suggest that accountability mechanisms have, indeed, been established in fragile and polarized political and social environments with the false hopes that every corrupt individual could be prosecuted through enforced laws.

National Anti-Corruption Strategy-2002 (NACS-2002) and NAO-1999 are cited as comprehensive policy approaches to root out corruption from Pakistan. NAB is the supreme anti-corruption authority of Pakistan. It was established to eradicate corruption in a holistic and integrated manner and to make Pakistan corruption-free. Almost twenty years have passed since the existing system of accountability is in place, contrary to the deafening rhetoric of its effectiveness, there is a significant disjuncture between its vision and the actual outcome, as Pakistan is presently facing the worst challenges of systemic corruption and an abhorrent state of accountability. The Supreme Court of Pakistan has also pointed out serious maladministration, improper procedures and lack of supervision in NAB. There is a lot of hue and cry from different segments of society about the necessity of rationalizing the NAB. It has not been free from political influence and is perceived as a tool in the hands of sitting governments. Recently, the NAO-1999 has been amended without any legislative input of all the stakeholders, precisely in the way NACS-2002 was approved. The proposed

amendments are generally focused on avoiding the process of accountability in one way or the other. Politicians' growing criticism is that the existing system of accountability is neither transparent nor across-the-board, as the laws and procedures are "discriminatory, mala fide and tinted with the victimization of the political class". It is argued that like separate military and judiciary's system of accountability, politicians should also be excluded from the jurisdiction of NAB and be made accountable to a parliamentary mechanism for accountability.

In order to promote and reward the process for whistle-blower information on wrongdoing and to protect whistle-blowers from disadvantageous measures, a bill entitled 'Whistle-blower Protection and Vigilance Commission' is still awaiting the consensual approval by the parliament. It is, however, argued that while legislation is a step in the right direction, it does not include coverage of the public and private sectors, since it is limited to complaints against public office holders to the Commission relating to specific offences.

A Possible Way Forward

There is not a single voice ever raised from any quarter to propose the adoption of an accountability process in Pakistan in its core sense. This article argues that corruption is systemic in Pakistan, wherein, the existing accountability process is badly entangled in dealing with financial corruption only. There is a dire need to promote the culture of responsibility and answerability. Generally, people are not bad, but a corrupt system forces them to get involved in several types of corrupt practices. Therefore, to control systemic corruption, the systems need to be fixed.

Indubitably, an efficient accountability system essentially comprises two complementary components; stringent accountability law, and an independent agency to enforce the law strictly. Indeed, no accountability system devoid of these components can be capable of delivering anything exceptional. There is a need to formulate a clear, simple, comprehensive, and rational National Accountability Policy of Pakistan founded on the core concept of accountability that "everyone is responsible and answerable to justify his/her action(s) when called by the designated authority." The policy based on a robust theoretical foundation should be all-encompassing and not be confined to the financial facet of accountability only. It should preferably include the political, financial, personal, moral, procedural and performance realms. The foremost requirement is of political will and determination to face stiff resistance and reaction from different quarters. The policy should apply across the board without any discrimination, segregation and exception covering all segments of the society. There should not be any self-system of accountability. Forums for disciplinary actions and other related matters under respective laws, rules and regulations

for persons belonging to judiciary, armed forces and bureaucracy can remain functional. However, accountability should remain the sole responsibility of the designated authority to examine and prosecute matters concerning corruption and corrupt activities. The designated authority should either be created anew or revitalized from the existing forum(s) after reviewing their composition, mandate and jurisdiction. It should be a fully independent and autonomous body to implement the law in true letter and spirit. It should be a statutory/independent body to oversee all types of corruption in Pakistan. All other parallel forums for accountability may continue functioning and be gradually reformed. Whistle-blower provisions and protection is a vital way to address the culture of tolerance of unethical practices, therefore people should be provided with the means to disclose any misuse of authority or acts of wrongdoing responsibly.

Research on existing successful and effective functioning of accountability mechanisms of different countries has identified different patterns to combat systemic corruption. However, after a detailed study of the laws that govern accountability organizations, their structure, scope, powers, effectiveness and performance over the years, it has been found that the accountability system of Hong Kong is more relevant to the prevailing environment of Pakistan.²⁵ The Independent Commission against Corruption (ICAC) established in 1974 is the principal agency authorized to investigate corruption offences under the main anti-corruption law, i.e. the Prevention of Bribery Ordinance (POBO), along with offences under the Independent Commission against Corruption Ordinance and the Elections (Corrupt and Illegal Conduct) Ordinance. It not only governs corruption in the public and private sectors but is also authorized to deal with corruption in various public elections, including that of the Chief Executive. It was built upon a tripartite strategy comprising enforcement, prevention and community-based education. The Commission has powers of arrest, detention, granting bail, search and seizure for alleged offences. However, after completion of investigations, the prosecution is handed over to the Department of Justice. In terms of effectiveness and performance, ICAC has excelled as an anti-corruption agency and is recognized internationally for its efforts. Hong Kong is ranked 16th out of 180 countries as per the Transparency International's Corruption Perceptions Index-2019.²⁶

Conclusion

This study is a modest endeavour to make people understand the basic aspects of the concept of accountability from academic perspective. The two concepts; virtue and mechanism, are equally valuable while studying or debating the concept of accountability, both are closely related but not reciprocally reinforcing. Virtues are formed, adopted, and, if required, adjusted through an appropriate mechanism but it cannot be the other way round.

Effective and efficient accountability mechanism ensures that people follow the virtuous path. Whistleblowing plays a vital role in the worldwide detection and prevention of frauds and other wrongdoings. Governments are therefore liable for protecting whistle-blowers through legislation. Protection against whistleblowing must be given to employees of both the public and private sectors. The whistle-blower's role can severely be undermined due to a lack of expertise of those who are responsible for implementing whistleblowing legislation. Regrettably, most of the accountability drives in Pakistan have been the typical witch-hunting exercises to victimize the political opponents during the successive regimes. Therefore, in the absence of political will and required resolution on the part of their formulators, all the accountability regimes have badly failed in evolving some vibrant accountability institutions in Pakistan. Eradication of corruption is, therefore, an increasingly essential factor in sustaining Pakistan's reputation in the comity of nations. Finally, being Muslims, we believe beyond doubt that we are subjected to *hisab* in the life hereafter for our deeds in this world. Hence, we need to ensure that our deeds in this world comply with the Commandments of Allah the Almighty.

Endnotes

-
- ¹ Corruption perception index, (Transparency International, 2020), <http://www.transparency.org>.
 - ² Raza Rabbani, *Open Letter to People of Pakistan*, (Mehergarh A Centre for Learning, 2011), <https://mehergarh.org/wp-content/uploads/2018/07/Open-letter-by-Senator-Mian-Raza-Rabbani-to-the-people-of-Pakistan.pdf>
 - ³ Melvin J. Dubnick, *Seeking Salvation for Accountability*, (American Political Science Association, 2002).
 - ⁴ (Oxford English Dictionary n.d).
 - ⁵ Richard Mulgan, "Accountability: An Ever-Expanding Concept?" *Public Administration* 78, no. 3: 555-73. <https://doi.org/10.1111/1467-9299.00218>.
 - ⁶ Melvin J. Dubnick, "Accountability And Ethics: Reconsidering the Relationships." *International Journal of Organization Theory and Behavior* 6 (2003). https://scholars.unh.edu/polisci_facpub.
 - ⁷ Jonathan Koppell, "Pathologies of Accountability: ICANN and the Challenge of Multiple Accountabilities Disorder", *Public Administration Review* 65, no.1 (2005) : 94-108.
 - ⁸ Walter Bryce Gallie, *Essentially Contested Concepts* (Oxford University Press, 1962), 121-146.
 - ⁹ Elizabeth Fisher, "The European Union in the Age of Accountability," *Oxford Journal of Legal Studies* (2004), <https://doi.org/10.1093/ojls/24.3.495>.
 - ¹⁰ Saeed Askary and Frank L. Clarke, *Accounting in the Koranic Verses, Proceedings of the conference on Account, Commerce and Finance: The Islamic Perspective* (Sydney: University of Western Sydney, 1997).
 - ¹¹ Mark Bovens, "Two Concepts of Accountability: Accountability as a Virtue and as a Mechanism," *West European Politics* 33, no. 5 (2010): 946-967, <https://doi.org/10.1080/01402382.2010.486119>.

- ¹² Wikipedia, the Free Encyclopedia. n.d., September 2, 2020. https://en.wikipedia.org/wiki/Main_Page.
- ¹³ Dilys M. Hill, "Patricia Day and Rudolph Klein, Accountabilities: Five Public Services, Tavistock Publications, London, 1987. 250 Pp. Paper £9.95," *Journal of Social Policy* 17, no. 2 (1988): 262- 264, doi:10.1017/S0047279400016780.
- ¹⁴ Mark Bovens, 2007. "Analysing and Assessing Accountability: A Conceptual Framework," *European Law Journal* 13, no.4 (2007): 447-68, https://www.academia.edu/28321605/Analysing_and_Assessing_Accountability_A_Conceptual_Framework.
- ¹⁵ Dennis F. Thompson, "Moral Responsibility of Public Officials: The Problem of Many Hands," *The American Political Science Review* 74, no. 4 (1980) : 905-916, <https://doi.org/10.2307/1954312>.
- ¹⁶ Lydia Mechtenberg, Gerd Muehlheusser, and Andreas Roeder, "Whistleblower protection: Theory and experimental evidence," *European Economic Review* 126 (2020).
- ¹⁷ B. Guy Peters and Jon Pierre, *The Politicization of the Civil Service in Comparative Perspective* (London: A Quest for Control, 2004), 312, <https://doi.org/10.4324/9780203799857>.
- ¹⁸ Kiran Khurshid, *A Treatise on the Civil Service of Pakistan: The Structural-Functional History* (Lahore: Sang-e-Meel Publications, 2011), 342.
- ¹⁹ Andrew Wilder, "The Politics of Civil Service Reform in Pakistan," *Journal of International Affairs* 63, no. 1 (2009): 19.
- ²⁰ Habib Zafarullah and Muhammad Yeahia Akhter, "Military Rule, Civilianisation and Electoral Corruption: Pakistan and Bangladesh in Perspective," *Asian Studies Review* 25, no. 1 (2001): 73- 94, <https://doi.org/10.1080/10357820108713296>.
- ²¹ Tasneem Kousar, "Judicialization of politics and governance in Pakistan: constitutional and political challenges and the role of the Chaudhry Court," in *Pakistan's Stability Paradox: Domestic, Regional and International Dimensions* (London: Routledge, 2013), <https://doi.org/10.4324/9780203804254>.
- ²² Jan Mohammed Dawood, *The Role of Superior Judiciary in the Politics of Pakistan* (Karachi: Royal Book Company, 1994); *Deadbeats got loans of 54 billion Written off loans v. Supreme Court of Pakistan* (2007).
- ²³ Paul Petzschmann, *Pakistan's Police between Centralization and Devolution*, (Oslo: Norwegian Institute of International Affairs, 2010).
- ²⁴ M. Levi and M. Suddle, "White-Collar Crime, Shamelessness, and Disintegration: The Control of Tax Evasion in Pakistan," *Journal of Law and Society* 16, no. 4(1989) : 489-505, <https://doi.org/10.2307/1410334>.
- ²⁵ Alia Ahmed and Munir Ahmed, *Accountability Structure :A Comparative Analysis*, (PILDAT Report, 2015), <https://ssrn.com/abstract=2592040>.
- ²⁶ Same as 1.