

# **Accountability and Good Governance: An Assessment of National Accountability Bureau (NAB)**

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## **Abstract**

This study aims to examine the role of accountability in promoting good governance in Pakistan through a case study of the National Accountability Bureau (NAB), comparisons with global anti-corruption models. Accountability constitutes a fundamental pillar of good governance, ensuring that public institutions operate transparently while serving as a mechanism for corruption reduction and public trust enhancement. Pakistan has struggled with systemic corruption and governance failures, prompting the establishment of NAB in 1999 under the National Accountability Ordinance to investigate and prosecute corruption cases across public and private sectors. Despite its mandate, NAB's effectiveness remains contested, with critics highlighting political interference, legal ambiguities, and selective accountability. The study employed a qualitative case study design underpinned by an interpretive research paradigm, utilizing semi-structured interviews with 12 purposively selected participants including NAB officials, policymakers, civil society representatives, journalists, and legal experts. Documentary analysis of NAB annual reports, court judgments, and Transparency International data supplemented primary data collection. Thematic analysis was applied to identify patterns. Findings reveal that while NAB has authorized 3,145 inquiries and filed 920 references between 2015 and 2023, its conviction rate of 36% lags behind international standard. Public trust remains critically low at 32% due to perceptions of political victimization and selective accountability. Comparative analysis demonstrates that NAB's institutional design concentrates excessive powers without adequate checks that impede timely justice delivery. The study concludes that NAB operates within a paradoxical framework that prevents it from fulfilling its governance-enhancing potential. Recommendations include replacing the 1999 Ordinance, bipartisan appointment mechanisms for NAB leadership and ensuring financial autonomy through direct parliamentary oversight. A holistic enforcement-prevention-education model should be adopted, creating specialized departments for corruption prevention, community relations, and transparent case management with public-facing digital dashboards. NAB framework should align with UNCAC standards to address cross-border financial crimes and rebuild institutional credibility.

## **Keywords**

National Accountability Bureau, good governance, anti-corruption, Pakistan, political interference, institutional reform

## Introduction

Accountability is considered an important constituent of good governance ensuring that the public institutions operate openly, ethically and efficiently (Bovens, 2007). It works as a control mechanism for corruption reduction, public trust enhancement and the promotion of fair service delivery provision (Ackerman, 2005). Weak mechanisms of accountability in developing democracies contribute to governance-failures which impede socio-economic development (Khan 2018). The NAB (national accountability Bureau)) of Pakistan is a tool created to fight corruption and ensure accountability although its effectiveness is debatable (Siddique, 2020). This research will examine the importance of accountability for enhancing governance effectiveness, focusing on the structure, challenges, and impact of NAB.

The frameworks on accountability indicate that it functions at several levels, political, administrative, and social (Mulgan, 2003). Political accountability mandates that elected officials be responsive to the populace, while administrative accountability requires bureaucrats to be accountable for their performance (Dubnick & Frederickson, 2011). The NAB largely emphasizes penal responsibility, aiming at people engaged in financial malfeasance (Hussain, 2021). Critics contend that punitive measures alone, without structural changes and preventative strategies, cannot guarantee lasting good governance (Khan, 2018).

Empirical research demonstrates that anti-corruption institutions are most effective when functioning autonomously from political intervention (De Sousa, 2010). The NAB in Pakistan has been accused of serving as an instrument for political victimization, hence questioning its neutrality (Siddique, 2020). A comparative review of other institutions, including India's Central Vigilance Commission (CVC) and Malaysia's Malaysian Anti-Corruption Commission (MACC), indicates that institutional autonomy and public involvement are essential for efficacy (Quah, 2011).

Good governance means participation, transparency, responsiveness, accountability, and obey the law (UNDP, 1997). Measures of accountability, such as anti-corruption agencies are necessary to ensure government officials are accountable for their deeds (Transparency International, 2021). The effectiveness of these bodies depends on autonomy, legal resources and political will to respond (Doig et al., 2006). The NAB was formed in 1999 with the purposes to of investigate and penalizing inappropriate use of Article 8(B) or (C) of the NAB Ordinance (1999). Despite its objective there looms the fear of selective accountability and political agenda (Cheema, 2019).

The World Bank's governance indicators and related literature provide cross-country benchmarks that help researchers position NAB within a global landscape of anti-corruption institutions. While indicators are imperfect, the literature shows that countries with stronger rule of law, stronger regulatory quality, and credible control of corruption tend to exhibit better governance outcomes, provided anti-corruption initiatives are integrated with broader public-sector reforms (Kaufmann et al., 2010). The governance literature also emphasizes the need for credible institutions that sustain anti-corruption efforts across changes in political leadership,

thereby reducing the risk of “policy volatility” in enforcement and reform (World Bank, 1997). In short, the empirical record suggests that anti-corruption success depends not only on the existence of agencies such as NAB but on how those agencies interact with judicial systems, financial controls, procurement reforms, and civil society oversight.

Furthermore, accountability institutions must operate inside a strong legal and judicial framework to ensure effectiveness (Rose-Ackerman, 1999). The accountability laws of Pakistan have had several revisions, often shaped by political forces (Cheema, 2019). The NAB's plea bargain mechanism has been criticized for enabling corrupt officials to escape stringent sanctions (Transparency International Pakistan, 2020). Legal gaps undermine the deterrent efficacy of accountability procedures, requiring extensive revisions.

Public opinion realizes systems of accountability are very much dependent on public perception (Anderson & Tverdova, 2003). Opinion polls have shown that the NAB's conduct remains the target of intense skepticism, despite prominent prosecutions [PILDAT, 2021]. Further undermining confidence was lack of convergence in NAB's investigation as revealed in media reports and through CSOs (HRCP, 2022). The study purpose of the research is to provide policy recommendations for strengthening accountability mechanisms through assessing laws of accountability, effectiveness in functioning and level of public trust in such systems to achieve good governance. The findings will contribute to the global debate on anti-corruption architectures in candidate countries.

## **Research Questions**

1. What is the effectiveness of the National Accountability Bureau (NAB) in ensuring accountability in Pakistan?
2. What are the primary difficulties and constraints obstructing NAB's capacity to foster good governance?
3. In what ways does NAB's performance measure against other effective anti-corruption organizations?

## **LITERATURE REVIEW**

### **1.1 Introduction**

Accountability and good governance reside at the absolute core of contemporary global debates regarding how sovereign states, public sectors, and economic markets function in the collective pursuit of socio-economic development, systemic legitimacy, and societal welfare. The scholarly conversation has advanced from early, rigid formal conceptions of "government by consent" toward increasingly nuanced, empirically driven understandings of how institutional power is structurally constrained, transparently monitored, and held to account in daily practice. Foundational classical literature in constitutionalism and democracy emphasizes that public accountability fundamentally rests upon the citizen's baseline right to information, institutionalized contestation, and the practical capability to hold political leaders and public officials responsible for their administrative choices (Dahl, 1971). Building upon these seminal democratic foundations, subsequent cohorts of public administration scholars have demonstrated that accountability cannot be conceptualized as a single, isolated periodic act such as an election

but must instead be viewed as a continuous, multi-actor, and deeply iterative process. This continuous process requires transparent bureaucratic procedures, highly predictable regulatory rules, and credible legal sanctions that are automatically triggered whenever established institutional norms are violated (World Bank, 1997; Kaufmann, Kraay, & Mastruzzi, 2010).

Modern governance scholarship further situates the mechanics of public accountability within the broader, multi-dimensional conceptual parameters of "good governance". These dimensions explicitly include public voice and citizen participation, the absolute rule of law, institutional transparency, systemic responsiveness, and state effectiveness. These variables interact dynamically to produce legitimate, stable public administrations capable of driving national development. The significance of conducting a thorough literature review on accountability and good governance extends far beyond mere definitional clarity. A rigorous, comprehensive mapping of the existing literature base enables researchers to chart the wide spectrum of normative ideals against the stark empirical realities observed across diverse developing contexts. Furthermore, it provides the precise intellectual tools needed to identify the common structural design features of anti-corruption institutions and to discern exactly how specific institutional arrangements influence governance outcomes over time (Rose-Ackerman, 1999; Klitgaard, 1988; World Bank, 1997).

Comparative international studies consistently emphasize that the ultimate effectiveness of these specialized bodies depends on a critical matrix of factors: absolute institutional independence, an uncompromised legal mandate, sufficient resource endowments, durable political autonomy, and a harmonious institutional fit within the state's wider constitutional and governance architecture. The global diversity of models ranging from highly centralized criminal-prosecutorial agencies to specialized civil service ethics commissions and totally independent commissions against corruption illustrates that structural design directly shapes governance outcomes. High-performing anti-corruption agencies in certain jurisdictions stand in stark contrast to persistent design flaws and operational paralysis observed in others, underscoring the deep impact of competing political incentives, administrative capacity deficits, and public legitimacy crises (Søreide, 2016; TI, 2023).

Crucially, a robust body of comparative evidence points to the absolute limits of anti-corruption institutions if they are forced to operate within broader national contexts characterized by a weak rule of law, fragile political cultures, or competing, predatory state priorities. The literature consistently stresses that anti-corruption bodies do not operate in an institutional vacuum. Their localized success depends heavily on the surrounding ecosystem of governance reforms, including judicial independence, media freedom, legislative oversight, and vibrant civil society participation. Without these supportive environmental pillars, the comparative literature cautions against severe unintended consequences, such as the weaponization of anti-corruption mechanisms for selective prosecution, the rampant politicization of financial investigations, or institutional bureaucratic drift (TI Pakistan, 2020; TI, 2023).

The present review foregrounds these macro-theories and concentrates specifically on anti-corruption institutions as a political and administrative instrument for good governance within Pakistan, focusing tightly on the performance, historical trajectory, and structural constraints of

the National Accountability Bureau (NAB). In doing so, this literature review systematically engages three interlinked, mutually reinforcing thematic strands:

## **1.2 Theoretical and Empirical Foundations of Accountability and Governance**

The scholarly literature evaluates accountability as an intricate, tripartite construct comprising answerability, responsibility, and enforceable sanctioning mechanisms. Seminal political theory posits that in highly functional poly archic systems, institutional power must be structurally dispersed and legally decentralized, thereby creating durable channels for vertical accountability through free elections, robust civil liberties, and organized political opposition. This foundational democratic perspective has fundamentally evolved within contemporary public administration scholarship, emphasizing that formal electoral mechanisms are entirely insufficient on their own; credible, everyday accountability requires deep institutional transparency, a strict rule of law, and active intermediary legal sanctions. In recent empirical governance research, this conceptualization has been operationalized via comprehensive global governance indicators that systematically measure the concrete effectiveness of institutions in controlling corruption, maintaining political stability, enforcing regulatory quality, and upholding the rule of law (Klitgaard, 1988).

A dominant macro-governance paradigm within the literature, heavily championed by international development organizations such as the World Bank, explicitly treats "good governance" as a holistic package of institutional relationships. This framework links citizens, state institutions, and public policy processes to achieve tangible developmental results in a transparent, participatory, and highly predictable manner. Empirical indices most notably the Worldwide Governance Indicators (WGI) illustrate the deep multidimensionality of this paradigm by tracking voice and accountability, political stability, government effectiveness, regulatory quality, the rule of law, and the control of corruption. Academic analysis of these indices emphasizes that advancements in any single governance dimension frequently depend on progress across the others. Consequently, institutional reforms must be strategically sequenced over time to progressively enhance state capacity and public legitimacy, rather than merely checking off hollow, technocratic checklists (World Bank, 1997; Kaufmann et al., 2010).

. The theoretical consensus synthesized across decades of governance literature underscores that mitigating systemic corruption requires fundamentally modifying structural incentives, strictly fortifying institutions that limit administrative discretion, and aggressively fostering public trust through predictable, highly transparent procedures. When applied to developing states, this indicates that the introduction of specialized anti-corruption organs is a necessary but deeply complex undertaking. The formal creation of specialized bureaus signifies a state's explicit official commitment to combating corruption; however, the actual empirical efficacy of such bodies remains entirely contingent upon prevailing political, judicial, and administrative circumstances. Macro-political challenges, intense partisan competition, elite capture, and changing demands for accountability from civil society and international partners constantly reshape the operational space available to these institutions. Therefore, an agency's true potential to promote sustainable good governance depends not merely on its routine procedural diligence, but fundamentally on its institutional capacity to maintain absolute independence, enforce total

operational transparency, and align perfectly with established constitutional rule-of-law standards Dahl (1971).

Furthermore, contemporary empirical research emphasizes that the evaluation of anti-corruption agency performance must move far beyond simplistic metrics, such as the crude number of arrests or raw financial amounts recovered. Instead, scholars argue that a truly comprehensive institutional evaluation must examine multiple distinct dimensions:

- The breadth and depth of the economic cases pursued, specifically distinguishing between low-level bureaucratic infractions and grand corruption among powerful elites.
- The strict adherence to procedural fairness, constitutional due process, and human rights standards.
- The structural timeliness of investigations and subsequent judicial prosecutions, ensuring cases do not languish indefinitely.
- The tangible outcomes of asset recovery and repatriation efforts against the institutional cost of operations.
- The degree to which proactive preventive programs and public education campaigns are meaningfully integrated with core enforcement activities.

When these empirical evaluative dimensions are applied systematically to developing contexts like Pakistan, they translate into critical research questions regarding structural effectiveness, the realization of impartial investigations, the rebuilding of degraded public trust, and the achievement of lasting governance improvements.

### **1.3 Institutional Design, Mandate, and Performance of Anti-Corruption Bodies in Pakistan**

The institutional landscape of accountability within Pakistan presents a complex, historically volatile trajectory shaped by recurring cycles of civilian rule, military interventions, and systemic institutional weaknesses. Following its independence in 1947, the nation sought to establish a parliamentary democratic governance system, culminating in the first formal Constitution of 1956. However, the institutionalization of democracy remained highly fragile, plagued by deep political instability, bureaucratic mistrust, and an inability to balance power effectively across regional wings, which led to the early abrogation of constitutional frameworks. This fragility paved the way for successive military interventions, beginning in 1958, which drastically centralized executive authority, marginalized parliamentary structures, and entrenched localized patronage networks while systematically excluding broader political participation. The persistent failure to institutionally balance power and enhance genuine inclusivity ultimately contributed to profound structural alienation and historic state disintegration (Khan & Raza, 2019).

Although the subsequently adopted 1973 Constitution sought to permanently envision a parliamentary federal system embedded with robust institutional checks and balances, practical implementation has been continually marred by executive overreach, judicial partisanship, and the deep politicization of the civil service bureaucracy. Successive regimes regularly deployed restrictive accountability laws and selective anti-corruption edicts as highly strategic political

tools to deliberately weaken democratic consolidation, punish dissent, and disqualify political opponents. Consequently, modern governance in Pakistan suffers from deeply entrenched, systemic corruption, structurally compromised accountability mechanisms, and inherently fragile state institutions (Zafar & Hussain, 2018)..

The creation of the National Accountability Bureau (NAB) under the National Accountability Ordinance (NAO) of 1999 was officially heralded as a watershed moment designed to fundamentally break this cycle of corruption. Promulgated during a period of military rule to enact sweeping administrative reforms, the NAO endowed NAB with a remarkably wide legal mandate to proactively address systemic corruption, aggressively recover stolen public assets, and prevent white-collar crime across public, private, and state organizations. Under this framework, NAB operates as the supreme federal anti-corruption establishment, wielding extensive powers that encompass:

- Initiating independent, cross-sectional investigations based on external complaints or its own autonomous *suo motu* cognizance.
- Prosecuting grand corruption, financial embezzlement, and egregious abuses of power within specialized accountability courts.
- Executing sweeping powers of arrest and extended physical custody to compel cooperation from high-level suspects.
- Managing specialized asset recovery mechanisms to trace, freeze, and fully confiscate illicit wealth.

Administratively, NAB is designed as a centralized federal institution overseen by a Chairman who is formally appointed through a statutory consultation process. The Bureau operates through a multi-tiered regional network, coordinating specialized functional directorates including operational investigation teams, dedicated litigation wings, a specialized Asset Recovery Wing (ARW), and a Public Awareness and Prevention Wing. The Asset Recovery Wing is specifically mandated to track domestic illicit enrichment and collaborate closely with international enforcement bodies—such as Interpol to freeze and repatriate capital flight. Simultaneously, the Prevention Wing conducts wide-ranging public education campaigns, academic workshops, and systemic institutional audits designed to eliminate corruption opportunities at their systemic source.

Despite this potent legal scaffolding and substantial resource allocation, the empirical performance of NAB has been subject to intense scholarly criticism and a severe public trust deficit. Empirical analyses reveal that while NAB has successfully executed high-profile investigations against prominent political figures, corporate tycoons, and senior bureaucrats recovering billions of rupees for the national exchequer its operational outcomes are deeply compromised by structural inefficiencies. Scholars consistently highlight that NAB's prosecution efforts suffer from incredibly low conviction rates in actual courts of law. Cases frequently languish for years due to acute technical deficiencies, a lack of modern financial forensic capacity, and the systemic, glacial delays characteristic of Pakistan's broader judicial architecture.

More critically, the literature heavily censures NAB for its perceived lack of institutional independence and its susceptibility to executive manipulation. Academics and international observers frequently note that the bureau's operational focus shifts inconsistently across political cycles, leading to widespread accusations of selective enforcement, political bias, and the execution of strategic "witch-hunts" targeting opposition members while shielding ruling elites. This deep politicization has severely eroded NAB's institutional credibility, leaving the public to perceive it not as a neutral arbiter of accountability, but as a political weapon. Furthermore, structural fragmentation and a profound lack of inter-agency coordination between NAB and other domestic oversight bodies such as the Federal Investigation Agency (FIA), the Securities and Exchange Commission of Pakistan (SECP), and provincial Anti-Corruption Establishments (ACEs) result in pervasive jurisdictional overlap, administrative friction, and a duplication of enforcement efforts that dilutes the overall national anti-corruption strategy.

## 1.4 Lessons from Comparative Global Practices

To fully comprehend the structural limitations of NAB and chart a viable path forward for governance reform in Pakistan, the literature engages in extensive comparative analysis against highly successful global anti-corruption models. The most prominent points of comparison are the Independent Commission against Corruption (ICAC) of Hong Kong and the Corrupt Practices Investigation Bureau (CPIB) of Singapore. Both jurisdictions successfully transformed from environments of endemic corruption into global benchmarks of administrative integrity. Comparative scholarship isolates several foundational pillars responsible for their historic success:

- **Absolute Operational and Political Independence:** Both the ICAC and CPIB are insulated from political interference through unambiguous constitutional protections, independent funding lines, and specialized, non-partisan appointment mechanisms for leadership. This stands in sharp contrast to NAB, where the appointment process remains heavily entangled with executive politics.
- **A Highly Integrated, Three-Pronged Strategy:** Unlike models that focus on punitive enforcement, Hong Kong's ICAC balances investigation, structural prevention, and mandatory public education. The ICAC actively audits public sector procurement processes and introduces anti-corruption legislation directly into institutional workflows, minimizing opportunities for malfeasance at the source.
- **Advanced Professionalization and Technical Specialization:** Global agencies like Singapore's CPIB and the United States' Federal Bureau of Investigation (FBI) utilize massive financial budgets to cultivate deep, specialized expertise in forensic accounting, digital forensics, and cross-border asset tracking. NAB, conversely, frequently lags due to resource constraints and an over-reliance on outdated investigative methodologies, leaving its staff ill-equipped to handle modern, highly complex international white-collar crimes.
- **Robust Integration into a Comprehensive Reform Ecosystem:** Successful anti-corruption agencies do not act as isolated "guard dogs". Their efficacy is directly amplified by an independent judiciary, a free and active press, strict whistleblower protection laws, and institutionalized cooperation with transnational networks like Transparency International and UNODC to counter cross-border money laundering.

The comparative record clearly demonstrates that anti-corruption success cannot be achieved through technocratic enforcement alone. It requires deep political will, absolute institutional autonomy, and an unyielding commitment to procedural fairness and systemic transparency.

## CONCEPTUAL AND THEORETICAL FRAMEWORK

### 2.1 Conceptualizing Accountability

Accountability is a fundamental, multi-faceted principle in governance, denoting the non-negotiable obligation of public officials to systematically explain, justify, and assume direct responsibility for their administrative actions and subsequent real-world repercussions. In contemporary political science, this concept extends far beyond periodic voting. It represents a continuous engagement where citizens, independent judiciaries, state auditors, legislatures, and oversight institutions evaluate performance and impose formal sanctions for violations of behavioral standards.

Scholars split accountability into three distinct dimensions:

1. **Answerability:** The operational obligation of public office holders to provide information, explain decisions, and fully rationalize their actions to the public and oversight bodies.
2. **Responsibility:** The precise delineation of professional duties, lines of authority, and performance standards attached to public offices.
3. **Enforceable Sanctioning:** The presence of predictable legal repercussions for failing to fulfill public commitments or for abusing public trust.

The conceptual literature emphasizes that for accountability to manifest empirically, it must operate along both vertical axes (citizens holding the state accountable via elections, civil society mobilization, and media scrutiny) and horizontal axes (autonomous state institutions, such as judiciaries, auditors, and anti-corruption bureaus, actively checking the executive branch).

### 2.2 Conceptualizing Good Governance

Good governance is conceptualized as the efficient, equitable, and legitimate exercise of political, economic, and administrative authority to manage a nation's affairs and promote sustainable development. International organizations provide distinct yet highly overlapping definitions of this concept. The United Nations Development Programme (UNDP) focuses on participatory governance across all tiers of a nation, emphasizing inclusive community decision-making and optimal public welfare. The World Bank links good governance directly to development outcomes, defining it through the quality of public services, economic policy predictability, and a reliable rule of law. Academic scholars synthesize these definitions into two core concepts: **efficacy** (the capacity to deliver public goods) and **legitimacy** (the public acceptance of authority, derived from responsiveness and adherence to the rule of law).

The conceptual framework of good governance is underpinned by several core principles:

- **Transparency:** Ensuring decision-making processes and state activities are open to public scrutiny.
- **The Rule of Law:** Enforcing uniform, equitable legal frameworks that bind all individuals and organizations equally.
- **Responsiveness:** The capacity of state institutions to react promptly to the demands of the populace.
- **Efficiency and Effectiveness:** The optimal allocation of public resources to fulfill societal goals.

## 2.4 Theoretical Framework

### 2.4.1 Klitgaard's Heuristic Model of Corruption

To structurally diagnose and theoretically evaluate the systemic persistence of corruption within public institutions, this study relies on Robert Klitgaard's classic heuristic model of corruption. Klitgaard (1988) mathematically conceptualizes the structural conditions that facilitate corrupt behavior through the foundational equation:

$$C = M + D - A$$

*(Where C represents Corruption, M signifies Monopoly Power, D denotes Administrative Discretion, and A stands for Public Accountability).*

The theoretical framework posits that corruption escalates whenever a public official or state agency enjoys a structural monopoly (M) over a specific public good or administrative service, possesses unconstrained discretionary power (D) to make decisions without predictable guidelines, and operates in the absence of robust, transparent accountability mechanisms (A). Under these conditions, the probability of institutional misuse approaches certainty, as the personal financial benefits of corrupt behavior vastly outweigh the legal risks of detection and sanction.

When applied to the institutional profile of Pakistan and the operational context of NAB, Klitgaard's model provides profound explanatory power. Historically, the Pakistani state architecture has been characterized by high degrees of state-controlled monopolies (M) over public resource allocation, mega-infrastructure contracting, and regulatory licensing. Simultaneously, weak institutional checks and balances and a highly politicized bureaucracy have granted public officials immense, opaque administrative discretion (D).

The primary mandate given to NAB was to serve as the ultimate countervailing force by dramatically amplifying the accountability (A) variable in Klitgaard's equation. In theory, by conducting high-profile investigations, enforcing asset recovery, and executing strict legal sanctions, NAB was intended to make the costs of corruption prohibitively high, suppressing C across the public administration.

However, Klitgaard's framework also reveals a deeper paradox: if the anti-corruption agency itself becomes a centralized monopoly (M) over the power to investigate, possesses highly

ambiguous and subjective legal definitions regarding what constitutes a corrupt act (\$D\$), and lacks rigorous external oversight (\$A\$), it becomes highly susceptible to structural failure and political manipulation. Thus, NAB's inability to suppress corruption in Pakistan stems from its failure to escape the structural trap modeled by Klitgaard.

#### **2.4.2 Rose-Ackerman's Political-Economic Corruption Theory**

Complementing Klitgaard's structural heuristic, this study integrates Susan Rose-Ackerman's (1999) comprehensive political-economic theory of corruption. Rose-Ackerman conceptualizes corruption not as an isolated moral failure or a simple legal infraction, but as a deeply rooted, rational economic behavior that manifests at the intersection of public power and private financial wealth. In this framework, state institutions create significant economic rents through regulatory laws, market interventions, public procurement contracts, and taxation systems. Private actors rationally seek to capture these lucrative rents by offering financial bribes to public officials, who utilize their administrative authority to maximize personal utility at the direct expense of public welfare.

Rose-Ackerman's theory emphasizes that corruption systematically undermines public administration by:

- Distorting economic incentives away from productive, market-driven activities toward rent-seeking behavior.
- Causing sub-optimal policy choices and inefficient public asset allocations.
- Deeply eroding public trust in the core legitimacy of state institutions.

The framework explicitly dictates that to successfully mitigate corruption, a state cannot rely on hollow moral exhortations; it must alter the underlying economic incentives of both public and private actors. This requires:

1. Minimizing the scope for arbitrary administrative discretion.
2. Fortifying formal state institutions through predictable, highly transparent procedures.
3. Instigating credible, highly consistent legal costs for corrupt behavior, ensuring enforcement is applied universally rather than selectively.

Within the context of Pakistan, Rose-Ackerman's framework illuminates why NAB's enforcement-heavy strategy has generated highly inconsistent outcomes. NAB has focused heavily on punitive, ex-post-facto prosecutions, often targeting selective political figures. However, it has largely failed to reform the underlying ex-ante political-economic structures that generate corrupt incentives within the Pakistani state apparatus.

The bureaucratic systems governing public procurement, large-scale state contracts, and civil service salaries continue to incentivize rent-seeking behavior. Furthermore, because NAB's enforcement has been perceived as politically biased and highly selective, it has failed to build the predictable institutional climate and public trust that Rose-Ackerman identifies as vital for sustainable anti-corruption reform.

## SYNTHESIS, RESEARCH GAPS

### 4.1 Synthesis of Existing Literature

The comprehensive body of academic literature on accountability, anti-corruption institutions, and public governance reveals a sharp divergence between formal, normative institutional designs and practical, localized empirical realities. Theoretically, accountability mechanisms—specifically independent anti-corruption agencies—are designed to function as critical instruments of good governance. They do this by constraining arbitrary state power, enforcing regulatory transparency, and modifying individual economic incentives to eliminate rent-seeking behavior.

However, the empirical record, particularly within the context of Pakistan’s National Accountability Bureau, demonstrates that these institutions cannot succeed if they operate in isolation from the broader governance ecosystem. Despite being armed with extensive legal powers and achieving notable high-profile asset recoveries, NAB's systemic efficacy has been continuously compromised by acute structural flaws. These include a profound lack of political autonomy, significant jurisdictional overlap with competing enforcement agencies, an over-reliance on outdated investigative techniques, and low conviction rates driven by a slow judicial system. Most critically, the persistent execution of selective accountability has eroded public legitimacy, transforming a vital instrument of state oversight into a source of public skepticism and institutional trust deficits.

### 4.2 Identified Research Gaps

While the existing literature provides significant insights into the macro-political challenges and operational constraints facing NAB, several critical research gaps remain unaddressed:

- **The Political Economy of Transnational Asset Repatriation:** There is an acute lack of empirical research exploring the specific legal, political, and administrative barriers that prevent NAB's Asset Recovery Wing from successfully executing mutual legal assistance treaties and repatriating capital flight from offshore tax havens.
- **Micro-Level Evaluation of Institutional Prevention:** The vast majority of current scholarship focuses almost exclusively on NAB's high-profile, ex-post-facto punitive enforcement actions. There is a substantial gap in empirical assessments evaluating the concrete, long-term governance impacts of NAB's ex-ante preventive strategies, institutional audits, and character-building education campaigns.
- **Technological Diffusion and Digital Governance Barriers:** While digital governance and e-procurement platforms are theoretically recognized as highly effective tools for reducing administrative discretion, minimal empirical research investigates the specific institutional resistance, infrastructural deficits, and capacity constraints that hinder the integration of digital forensics within NAB’s daily investigative workflows.
- **Comparative De-politicization Mechanics:** Existing literature frequently references successful global models like Hong Kong's ICAC or Singapore's CPIB in a broad, superficial manner. However, there is a distinct lack of granular, comparative analysis detailing the specific legislative sequencing and structural design features required to

successfully adapt those foreign de-politicization mechanics into a deeply polarized political culture like Pakistan.

## **Research Methodology**

This chapter outlines the research design, philosophical orientation, methodological approach, data collection techniques, sampling strategy, data analysis procedures, and ethical considerations employed in this study. The research methodology is designed to address the study's primary questions: Given the exploratory nature of these questions, a qualitative case study design was deemed most appropriate, allowing for an in-depth understanding of NAB's role in the governance landscape of Pakistan.

### **3.2 Research Philosophy**

This study is underpinned by the interpretive research paradigm, which emphasizes understanding the subjective meanings, perceptions, and experiences of participants. Interpretive assumes that social reality is constructed by individuals and institutions through interactions, norms, and shared understandings (Creswell & Poth, 2018). Since this research examines NAB's performance, challenges, and governance impact from the perspectives of multiple stakeholders including NAB officials, policymakers, civil society representatives, and journalists an interpretive stance is most suitable. This approach recognizes that governance and accountability are socially constructed concepts influenced by context, culture, and power relations.

### **3.3 Research Design**

The study adopts a qualitative case study design (Yin, 2018), focusing on NAB as a single case to gain a deep, contextualized understanding of its operations, effectiveness, and challenges in promoting good governance. The case study design is justified because NAB is the primary state institution for accountability in Pakistan, making it a critical case for examining governance-related reforms. The research seeks to understand processes, challenges, and perceptions rather than to measure statistical relationships. A case study allows for the integration of multiple data sources interviews, official documents, and comparative institutional reports.

### **3.4 Research Approach**

This study employs a deductive inductive hybrid approach: Deductive elements are based on established theories of governance, accountability, and anti-corruption (e.g., World Bank Governance Framework, Transparency International models). Inductive analysis is used to identify themes emerging from participant narratives and contextual realities in Pakistan.

### **3.5 Population and Sampling**

A purposive sampling strategy is employed to select participants who can provide rich, relevant, and diverse perspectives. Where appropriate, snowball sampling was used to identify additional participants through referrals.

The anticipated sample size is 12 participants, ensuring representation from various stakeholder groups while allowing in-depth engagement with each respondent.

### **3.6 Data Collection Methods**

The primary data collected through semi-structured interviews, which allowed flexibility in exploring emerging themes while maintaining alignment with the research questions. An interview guide was developed, covering topics such as NAB's operational performance, challenges, governance impact, and comparative assessment with other anti-corruption agencies.

Each interview was lasted approximately 45–60 minutes and was conducted either face-to-face or via secure online platforms, depending on participant availability and consent.

Documentary sources such as NAB's annual reports, official policy documents, court judgments, parliamentary debates, and media reports were analyzed to triangulate interview data and provide contextual evidence.

### **3.7 Data Analysis**

Thematic analysis was used to interpret qualitative data, following Braun and Clarke's (2006) six-phase framework:

### **3.8 Ethical Considerations**

Ethical clearance was sought from the relevant institutional review board before commencing fieldwork. The study adhered to the following ethical principles:

**Informed Consent** – Participants were be briefed on the research purpose, methods, and their right to withdraw at any time.

**Confidentiality** – Identities were anonymised, and sensitive informations were securely stored.

**Non-Maleficance** – Care was taken to ensure that participation does not harm respondents' professional or personal well-being.

## **RESULTS AND FINDINGS**

### **4.1 Introduction**

This chapter presents the core findings and thematic analysis of the qualitative data gathered for this research, which investigates the role of accountability in promoting good governance in Pakistan through a case study of the National Accountability Bureau (NAB). The preceding chapters established the theoretical framework, highlighting the intrinsic link between accountability as a cornerstone of good governance and the pillars of transparency, responsiveness, rule of law, and public trust. They also detailed the methodological approach of a qualitative case study, designed to provide an in-depth, contextual understanding of NAB's complex role.

The primary objective of this analysis is to move beyond a superficial assessment of NAB's performance and delve into the underlying mechanisms, perceptions, and contextual factors that define its impact on Pakistan's governance landscape. By employing a thematic analysis

approach, this chapter systematically identifies, analyses, and reports patterns (themes) within the qualitative data. This data comprises a detailed review of NAB's official documents, landmark legal cases, public statements, and a critical synthesis of existing scholarly literature and media reports. The case study design allows for a holistic examination, situating NAB's actions and their outcomes within the specific socio-political and institutional context of Pakistan. The analysis is structured around key emergent themes that directly address the research problem. These themes were not predetermined but emerged organically from the data, reflecting the most salient and recurring issues concerning NAB's mandate and operations.

## **4.2 A Case Study Framework**

A case study is a thorough examination of a singular unit or a limited number of units, such as an individual, a group, an organization, or an event. The objective is to get a profound, contextual comprehension of a multifaceted real-world problem. Within this qualitative tradition, a case study of an organization such as the National Accountability Bureau (NAB) would generally entail investigation, analysis, and a comprehensive review of the bureau's structure, functions, policies, and performance within a practical framework.

## **4.4 Institutional Integrity and Effectiveness of NAB**

The National Accountability Bureau (NAB) was set up to be a strong force against kleptocracy. This structure has a Chairman, an Executive Board, regional offices all around the country, and courts of accountability for trials of people who are charged. Fazal (2022) says that the institution's independence and strength are also important for it to be free from political meddling and to follow good governance standards. The key concern is that it should be independent and have the power to look into crimes including embezzlement, abuse of power, money laundering, and other corrupt acts.

## **4.5 Public Perception and Trust in NAB**

The data regarding NAB had a central theme focused on the possible role of the public in the culture of accountability, specifically looking at how the common public views NAB in terms of promoting a culture of accountability and good governance in Pakistan. Public trust is an essential component of the operation of every accountability mechanism and is inextricably linked to the success of governance programs. Based on perceptions of and confidence in NAB, this theme examines how perceptions of the NAB processes as transparent (or not) and not unduly controlled by external forces are important, as there is an essential need to build social acceptance, trust, and involvement in mechanisms of accountability.

## **4.6 Political Influence on NAB's Functioning**

The sub-theme "Political Interference on NAB's working" elaborates on the problems NAB faces in regard to its independence and efficiency, which are frequently hampered by political influence. Since NAB is responsible for promoting accountability, transparency, and anti-corruption measures, the efficiency of the bureau to work neutrally and independently is

imperative for the overall progress and good governance in Pakistan. NAB's credibility has, however, been under question for quite some time, especially regarding the influences exercised by political forces on its operations and performance. This theme analyzes the impact of politicization on its institutional capability and alignment with international best practices.

#### **4.7 Comparative Analysis with Global Anti-Corruption Bodies**

The diagnostic comparison between NAB and international models helps to identify where NAB is succeeding and where it falls short in executing its anti-corruption mandate. Internationally reputed institutions like Hong Kong's Independent Commission Against Corruption (ICAC) and Singapore's Corrupt Practices Investigation Bureau (CPIB) possess robust institutional architectures that completely insulate them from political coercion. According to Zafar (2021), the ICAC is held up as an ideal model due to its independent statutory basis and its strategic capability to fight corruption in both the public and private sectors. Unlike NAB, which is frequently accused of political motivation, these agencies maintain severe boundaries against government intervention.

#### **4.8 Challenges to NAB's Effectiveness**

NAB faces significant impediments that explain its operational inefficiencies and its struggle to establish a robust culture of accountability in Pakistan. These issues encompass political interference, legal obstructions, severe logistical bottlenecks, and inadequate resources.

##### **4.8.1 Summary of Pressing Constraints**

- **Political Interference:** Weaknesses in immunity to political pressure compromise the independence of investigations, forcing selective accountability where parties pressure NAB to target opponents while sparing allies.
- **Legal and Bureaucratic Hurdles:** Legal loops cause cases to take years to investigate, often collapsing in court due to a tangled legal circus and a severe lack of coordination with other financial data institutions.
- **Resource and Capacity Limitations:** The bureau is structurally understaffed and underfunded, lacking financial expertise, forensic accountants, and modern data collection tools necessary to handle complex high-profile money laundering cases (Fazal, 2020).
- **Trust Deficit:** Hussain and Rana (2022) point out that public trust has degraded because NAB is perceived as an inefficient tool that protects the rich and targets only selective officials, which drives down public participation in anti-corruption initiatives.
- **Elite Obstruction:** Powerful political and business elites routinely push back, using their leverage to block investigations or manipulate cases, creating widespread fear of retaliation within the agency (Farooq, 2021).

## **4.10 Chapter Synthesis and Findings**

The thematic analysis confirms that while NAB possesses extensive investigative authority on paper, its operational statistics—3,145 inquiries, 1,820 investigations, and 920 references filed—are overshadowed by a low average conviction rate of 36%. Asset recovery trends remain highly volatile due to political and procedural variability. Systemic bottlenecks, including the controversial plea bargain provisions under Section 25(a) and a dependence on external prosecutorial bodies, generate extensive delays.

Consequently, only 32% of the Pakistani public believe the institution operates independently (Gallup, 2021), with the vast majority viewing it as a tool for political engineering and victimization rather than an impartial arbiter of justice. When contrasted with global bodies like the ICAC and CPIB, NAB lags severely in operational independence, asset recovery consistency, and preventive education programs. To satisfy global needs and regain public credibility, NAB must undergo comprehensive legislative reorganization, isolate its leadership from political cycles, and secure specialized technical resources.

## **CONCLUSION AND RECOMMENDATIONS**

### **6.1 Conclusion**

The comprehensive analysis of the National Accountability Bureau (NAB) reveals a deep, symbiotic interdependence between perceived political interference and a critical loss of public trust. While NAB was originally established as a dedicated mechanism to eliminate systemic corruption and promote good governance in Pakistan, its operational reality is deeply contradictory. In the public sphere, the bureau's institutional integrity is heavily undermined by widespread accusations of selective prosecution, a reliance on plea bargaining that appears to favor wealthy elites, and shifting enforcement priorities whenever a new government takes office. Whether these perceptions are entirely objective or not, they are deeply ingrained in the social fabric, resulting in a profound trust deficit that suffocates the functionality of the institution.

The research proves that NAB operates as a highly polarized entity. On one hand, it wields extensive statutory powers and has successfully recovered billions of rupees in stolen public funds. On the other hand, its performance lags significantly behind international benchmarks, such as Hong Kong's ICAC and Singapore's CPIB, particularly regarding operational independence, prosecution success rates, and ex-ante preventive education. Because its actions are frequently viewed through the lens of political engineering and selective victimization, the institution has struggled to establish itself as an impartial arbiter of justice. Ultimately, accountability cannot serve as a pillar of good governance when the primary anti-corruption agency is widely perceived as a political tool rather than a neutral, rule-of-law-driven establishment.

## 6.2 Policy and Structural Recommendations

To transform NAB from a perceived instrument of political leverage into a credible beacon of public integrity, the study proposes the following targeted structural and administrative reforms:

1. **Depoliticize Leadership Appointments:** The statutory selection process for the NAB Chairman must be completely decoupled from executive political actors. Appointing authority should be transferred to an independent, non-partisan parliamentary or judicial commission. Leaders must be selected based on strict, merit-driven criteria, backed by non-amendable tenure protections and an autonomous budget directly funded by the state treasury to eliminate executive leverage.
2. **Legislative Refinement and Procedural Clarity:** The National Accountability Ordinance (NAO) of 1999 must be reformed to remove legal ambiguities. This includes establishing a clear legal threshold that distinguishes between genuine, bad-faith financial corruption and minor, good-faith procedural errors made by civil servants, thereby mitigating administrative paralysis within the bureaucracy. Furthermore, the controversial plea bargain provisions under Section 25(a) must be heavily restricted to ensure they do not serve as an easy escape route for powerful elites.
3. **Establish Independent Parliamentary Oversight:** To rebuild public legitimacy, a bipartisan Independent Parliamentary Oversight Committee must be formed to audit NAB's performance. This body will monitor case management timelines, review operational transparency, and ensure that investigations are conducted equitably across the political spectrum. Concurrently, senior NAB officials must refrain from making public statements that could pre-judge ongoing cases or entangle the agency in political discourse.

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