# NATIONAL ACCOUNTABILITY ORDI NANCE

NATIONAL ACCOUNTABILITY ORDI NANCE
(XVIII of 1999)
(As modified as on 26-03-2010)

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NATIONAL ACCOUNTABILITY ORDINANCE
* ORDINANCE NO.XVIII OF 1999

An Ordinance to provide for the setting up of a National Accountability Bureau so as to eradicate corruption and corrupt practices and hold accountable all those persons accused of:  

An Ordinance to provide for the setting up of a National Accountability Bureau so as to eradicate corruption and corrupt practices and hold accountable all those persons accused of:
practices and matters ancillary thereto;

WHEREAS it is expedient and necessary to provide for effective measures for the detection, investigation, prosecution and speedy disposal of cases involving corruption, corrupt practices, misuse or abuse of power, misappropriation of property, taking of kickbacks, commissions and for matters connected and ancillary or incidental thereto;

AND WHEREAS there is an emergent need for the recovery of outstanding amounts from those persons who have committed default in the repayment of amounts to Banks, Financial Institutions, Governmental agencies and other agencies;

AND WHEREAS there is a grave and urgent need for the recovery of state money and other assets from those persons who have misappropriated or removed such money or assets through corruption, corrupt practices and misuse of power or authority;

AND WHEREAS there is an urgent need to educate the society about the causes and effects of corruption and corrupt practices and to implement policies and procedures for the prevention of corruption in the society;

AND WHEREAS there is an increased international awareness that nations should cooperate in combating corruption and seek, obtain or give mutual legal assistance in matters concerning corruption and for matters connected, ancillary or incidental thereto;

AND WHEREAS it is necessary that a National Accountability Bureau be set up so as to achieve the above aims;

AND WHEREAS the National Assembly and the Senate stand suspended in pursuance of the Proclamation of the fourteenth day of October, 1999, and the Provisional Constitution Order No.1 of 1999, as amended;

AND WHEREAS the President is satisfied that circumstances exist which render it necessary to take immediate action;

NOW THEREFORE, in pursuance of the aforesaid Proclamation and Provisional Constitutional Order as well as Order No. 9 of 1999, and in exercise of all powers enabling him in that behalf, the President of the Islamic Republic of Pakistan is pleased to make and promulgate the following Ordinance:

1. This Ordinance may be called the National Accountability Ordinance, 1999 (No.XVIII of 1999).

2. This Ordinance shall come into force at once and shall be deemed to have come into force from the 1st day of January 1985.

3. [The provisions of this Ordinance shall have effect notwithstanding anything contained in any other law for the time being in force.]

4. It extends to the whole of Pakistan and shall apply to all persons in Pakistan, all citizens of Pakistan] and persons who are or have been in the service of Pakistan wherever they...
may be, including areas which are part of Federally and Provincially Administered Tribal Areas.

5. (a) "Accused" shall include a person in respect of whom there are reasonable grounds to believe, [that he] is or has been involved in the commission of any offence or is subject of an investigation by the National Accountability Bureau, or any other agency authorised by the National Accountability Bureau in this regard under this Ordinance.

(b) "Appropriate Government" means in relation to any person serving in connection with the affairs of the Federation, including any person employed by a corporation, body, financial institution, bank, authority undertaking or any other organization set up, controlled or administered by or under the authority of the Federal Government, or the Provincial Government.

(c) "Assets" means any property owned, controlled by or belonging to any accused, whether directly or indirectly, or held benami in the name of his spouse or relatives or associates, whether within or outside Pakistan which he cannot reasonably account for, or for which he cannot prove payment of full and lawful consideration.

(d) "Associates" means-

(i) any person who is or has been managing the affairs of or keeping accounts for the accused or who enjoys or has enjoyed any benefit from the assets.

(ii) any association of persons, body of individuals, partnership or private limited company within the meaning of Companies Ordinance 1984, of which the accused is or has been a member, partner or director or which has been promoted, floated, established or run by the accused, whether singly or jointly, with other persons.

(iii) a trustee of any trust declared by the accused, or of which the accused is also a trustee or a beneficiary; and

(iv) a benamidar.

[da] "benamidar" means any person who ostensibly holds or is in possession or custody of any property of an accused on his behalf for the benefit and enjoyment of the accused;

(e) "Chairman National Accountability Bureau" means a person who is appointed as such by the President of Pakistan as mentioned in section 6 (b) hereafter;

(f) "Code" means the Code of Criminal Procedure, 1898;

[fa] "Conciliation Committee" means the Conciliation Committee constituted under section 25A;
(g) “Court” means an Accountability Court which shall consist of a Judge who shall be appointed by the President of Pakistan, in consultation with the Chief Justice of the High Court of the Province concerned, on such terms and conditions as may be determined by the President;

(h) “Judge” means a Judge of a Court who shall be a serving District and Sessions Judge qualified to be appointed as Judge of the High Court and includes a Judge, whether serving or retired District and Sessions Judge, who was appointed Judge of a Court before the commencement of the National Accountability Bureau (Amendment) Ordinance, 2001;

(j) “Deputy Chairman National Accountability Bureau” means the person appointed as Deputy Chairman of the National Accountability Bureau by the President;

(k) “National Accountability Bureau” means the Bureau set up and notified under this Ordinance, (hereinafter referred to as NAB);

(l) “Freezing” includes attachment, sealing, prohibiting, holding, controlling or managing any property either through a Receiver or otherwise as may be directed by the Court or Chairman NAB, and in case it is deemed necessary the disposal thereof, by sale through auction or negotiation subject to confirmation by the Court or Chairman NAB as the case maybe after public notice.

(m) “Holder of public office” means a person who-

(i) has been President of Pakistan or the Governor of a Province.

(ii) is, or has been the Prime Minister, Chairman Senate, Speaker of the National Assembly, Deputy Speaker National Assembly, Federal Minister, Minister of State, Attorney General and other Law Officer appointed under the Central Law Officers Ordinance, 1970 (VII of 1970), Advisor to the Prime Minister, Special Assistant to the Prime Minister, Federal Parliamentary Secretary, Member of Parliament, Auditor General, Political Secretary, Consultant to the Prime Minister and holds or has held a post or office with the rank or status of a Federal Minister or Minister of State;

(iii) is, or has been, the Chief Minister, Speaker Provincial Assembly, Deputy Speaker Provincial Assembly, Provincial Minister, Advisor to the Chief Minister, Special Assistant to the Chief Minister, Provincial Parliamentary Secretary, Member of the Provincial Assembly, Advocate General including Additional Advocate General and Assistant Advocate General, Political Secretary, Consultant to the Chief Minister and who holds or has held a post or office with the rank or status of a Provincial Minister;

(iv) is holding, or has held, an office or post in the service of Pakistan, or any service in connection with the affairs of the Federation, or of a Province, or of a local council constituted under any Federal or Provincial law relating to the constitution of local councils [co-operative societies] or in the management of...
corporations, banks, financial institutions, firms, concerns, undertakings or any other institution or organization established, controlled or administered by or under the Federal Government or a Provincial Government, other than a person who is a member of any of the armed forces of Pakistan, except a person who is, or has been a member of the said forces and is holding, or has held, a post or office in any public corporation, bank, financial institution, undertaking or other organization established, controlled or administered by or under the Federal Government or a Provincial Government [or notwithstanding anything contained in the Pakistan Army Act, 1952 (XXXIX of 1952), or any other law for the time being in force, a person who is a civilian employee of the Armed Forces of Pakistan;]

(v) ** has been, the Chairman or Vice Chairman of a zila council, a municipal committee, a municipal corporation or a metropolitan corporation constituted under any Federal or Provincial law relating to local councils; and

"Explanation" For the purpose of this sub-clause the expressions "Chairman" and "Vice Chairman" shall include "Mayor" and "Deputy Mayor" as the case may be, and the respective councilors therein.

(va) ** has been a District Nazim or Naib Nazim, Tehsil Nazim or Naib Nazim or Union Nazim or Naib Nazim;

(vi) has served in and retired or resigned from or has been discharged or dismissed from the Armed Forces of Pakistan;

(n) "Offence" means the offences of corruption and corrupt practices and other offences as defined in this Ordinance and includes the offences specified in the Schedule to this Ordinance.

(o) "PERSON", unless the context otherwise so requires, includes in the case of a company or a body corporate, the sponsors, Chairman, Chief Executive, Managing Director, elected Directors, by whatever name called, and guarantors of the company or body corporate or any one exercising direction or control of the affairs of such company or body corporate; and in the case of any firm, partnership or sole proprietorship, the partners, proprietor or any person having interest in the said firm, partnership or proprietorship concern or direction or control thereof;

(p) "Property" includes any or all movable and immovable properties situated within or outside Pakistan;

(q) "Government Property" means property belonging to the Government and includes gifts, donations, financial assistance, grants, aid received or collected in whatever name or for whatever purpose by a holder of public office during the tenure of office; and

(r) "Willful default" a person is said to commit an offence of willful default under this Ordinance if he does not pay, or continues not to pay, or return or repay the amount due from him to any bank, financial institution, cooperative society, Government department, statutory body or an authority
established or controlled by a Government on the date that it became due as per agreement containing the obligation to pay, return or repay or]

according to the laws, rules, regulations, instructions, issued or notified by the State Bank of Pakistan, or the bank, financial institution, cooperative society, Government Department, statutory body or an authority established or controlled by a Government, as the case may be, and a thirty days notice has been given to such person or holder of public office.]

Provided that it is not willful default under this Ordinance if such person or holder of public office] was unable to pay, return or repay the amount as aforesaid on account of any willful breach of agreement or obligation or failure to perform statutory duty on the part of any bank, financial institution, cooperative society, or a Government department, statutory body or an authority established or controlled by Government.

Provided further that in the case of default concerning a bank or a financial institution a seven days notice has also been given to such person or holder of public office] by the Governor, State Bank of Pakistan:

Provided further that the aforesaid thirty days or seven days notice shall not apply to cases pending trial at the time of promulgation of the National Accountability Bureau (Amendment) Ordinance, 2001.

(5A) (1) A Judge of a Court who is a serving District and Sessions Judge shall hold office for a period of three years from the date of his initial appointment as such Judge.

(2) An incumbent Judge who on the 24th April, 2001, is not a serving District and Sessions Judge and has exercised option to serve as a Judge shall continue for a period of three years from the date of his initial appointment as such Judge.

Tenure of a Judge

(3) An incumbent Judge who is a serving District and Sessions Judge and retires while serving as such Judge shall, subject to his option, continue for a period of three years from the date of his initial appointment as such Judge.

(4) A Judge shall not be removed or transferred from his office before the completion of the term with his office without consultation of the Chief Justice of the High Court concerned.

5B. Where a serving District and Sessions Judge retires while serving as a Judge of a Court, he shall be entitled to such pension as would have been admissible to him in his service as District and Sessions Judge, had he not been appointed as Judge of a Court, his service as a
retiring while serving Judge of a Court being treated as service for the purpose of calculating that pension. as Judge of a Court

6. (a) There shall be constituted a National Accountability Bureau for the whole of Pakistan.

(b) Chairman, National Accountability Bureau:

(i) There shall be a Chairman NAB to be appointed by the President in consultation with the [Leader of the House and the Leader of the Opposition in the National Assembly] for a [non-extendable] period of [four] years on such terms and conditions as may be determined by the President and shall not be removed except on the grounds of removal of Judge of Supreme Court of Pakistan [.] [Provided that the present incumbent of the office of Chairman, NAB, shall complete the period of four years from the date of his initial appointment.].

(ii) The Chairman NAB may, in writing under his hand, addressed to the President, resign his office.

(ba) A person shall not be appointed as Chairman NAB unless he-

(i) is a retired Chief Justice or a Judge of the Supreme Court or a Chief Justice of a High Court, or

(ii) is a retired officer of the Armed Forces of Pakistan equivalent to the rank of a Lieutenant General; or

(iii) is a retired Federal Government Officer in BPS 22 or equivalent].

(c) Acting Chairman, National Accountability Bureau: As and when the Chairman NAB is absent or unable to perform the functions of his office due to any reason whatsoever, the Deputy Chairman [NAB] will act as the Chairman NAB, and in case the Deputy Chairman [NAB] is absent or unable to perform the functions of the office, any officer of the NAB duly authorized by the Chairman NAB, to act as Chairman NAB, shall act as the Chairman NAB.

7. (a) There shall be a Deputy Chairman NAB appointed by the [President] in consultation with the Chairman NAB. The Deputy Chairman [NAB] shall assist the Chairman [NAB] in the performance of his duties and [shall] carry out such functions as may be directed by the Chairman [NAB].

(aa) A person shall not be appointed as Deputy Chairman NAB unless he-

(i) is or has been an officer of the Armed Forces of Pakistan equivalent to the rank
of a Major General; or

(ii) is or has been a Federal Government officer in BPS 21 or equivalent;

[(b) The Deputy Chairman NAB shall hold office for a non-extendable period of three years and shall not be removed except on the ground of misconduct as defined in sub-rule (4) of rule 2 of the Government Servants (Efficiency & Discipline) Rules, 1973.]

Prosecutor General Accountability

8. [(a) (i) The President of Pakistan, in consultation with the Chairman NAB, may appoint any person, who is qualified to be appointed as a Judge of the Supreme Court, as Prosecutor General Accountability.

(ii) The Prosecutor General Accountability shall hold independent office on whole time basis and shall not hold any other office concurrently.

(iii) The Prosecutor General Accountability shall hold office for a non-extendable period of three years.

(iv) The Prosecutor General Accountability shall not be removed from office except on the grounds of removal of a Judge of Supreme Court of Pakistan.

(v) The Prosecutor General Accountability may, by writing under his hand addressed to the President of Pakistan, resign his office.]

(b) The Prosecutor General Accountability shall give advice to the Chairman NAB upon such legal matters and perform such other duties of a legal character as may be referred or assigned to him by the Chairman NAB and in the performance of his duties, he shall have the right of audience in all Courts established under this Ordinance and all other Courts [including the Supreme Court and a High Court] and Tribunals.

(c) The Prosecutor General Accountability, with the approval of Chairman NAB, may appoint Special Prosecutors to conduct prosecution of cases and to appoint advocates to institute or defend cases, appeals, petitions, applications and all other matters before any court [or tribunal including the High Courts and Supreme Court in matters arising out of or relating to proceedings under this Ordinance.]

9 (a) A holder of a public office, or any other person, is said to commit or to have committed the offence of corruption and corrupt practices-

(i) if he accepts or obtains from any person or offers any gratification directly or indirectly, other than legal remuneration, as a motive or reward such as is specified in section 161 of the Pakistan Penal Code (Act XLV of 1860) for doing
or for-bearing to do any official act, or for showing or for-bearing to show, in
the exercise of his official functions, favour or disfavour to any person, or for
rendering or attempting to render any service or disservice to any person; or

(ii) if he accepts or obtains or offers any valuable thing without consideration, or
for a consideration which he knows to be inadequate, from any person whom
he knows to have been, or likely to be, concerned in any proceeding or
business transacted or about to be transacted by him, or having any connection
with his official functions or from any person whom he knows to be
interested in or related to the person so concerned; or

(iii) if he dishonestly or fraudulently misappropriates or otherwise converts for his
own use, or for the use of any other person, any property entrusted to him, or
under his control, or willfully allows any other person so to do; or

(iv) if he by corrupt, dishonest, or illegal means, obtains or seeks to obtain for
himself, or for his spouse or dependents or any other person, any property,
valuable thing, or pecuniary advantage; or

(v) if he or any of his dependents or benamidar owns, possesses, or
has acquired right or title in any 5[“assets or holds irrevocable
power of attorney in respect of any assets] or

pecuniary resources disproportionate to his known sources of income, which he
cannot reasonably account for or maintains a standard of living beyond that
which is commensurate with his sources of income]; or

(vi) if he misuses his authority so as to gain any benefit or favour for himself or
any other person, or renders or attempts to render or willfully fails to
exercise his authority to prevent the grant, or rendition of any undue benefit or
favour which he could have prevented by exercising his authority];

(vii) if he has issued any directive, policy, or any SRO (Statutory Regulatory Order)
or any other order which grants or attempts to grant any undue concession or benefit in any taxation matter or law or otherwise so as to benefit himself or any relative or associate or a benamidar or any other person] 2

(viii) if he commits an offence of willful default, {; or }

(ix) if he commits the offence of cheating as defined in section 415 of the Pakistan
Penal Code, 1860 (Act XLV of 1860), and thereby dishonestly induces members
of the public at large to deliver any property including money or valuable
security to any person; or

(x) if he commits the offence of criminal breach of trust as defined in section 405
of the Pakistan Penal Code, 1860 (Act XLV of 1860) with regard to any property
including money or valuable security entrusted to him by members of the public
at large;
(xi) if he, in his capacity as a banker, merchant, factor, broker, attorney or agent, commits criminal breach of trust as provided in section 409 of the Pakistan Penal Code, 1860 (Act XLV of 1860) in respect of property entrusted to him or over which he has dominion; and

(xii) if he aids, assists, abets, attempts or acts in conspiracy with a person or a holder of public office accused of an offence as provided in clauses (i) to (xi).]; and

(b) All offences under this Ordinance shall be non-boilable and, notwithstanding anything contained in section 1[426, 491,] 497, 498 and 561 A or any other provision of the Code, or any other law for the time being in force no Court shall have jurisdiction to grant bail to any person accused of any offence under this Ordinance.

(c) If after completing the investigation of an offence against a holder of public office or any other person, the Chairman NAB is satisfied that no prima facie case is made out against him and the case may be closed, the Chairman NAB shall refer the matter to a Court for approval and for the release of the accused, if in custody.]

10. (a) A holder of public office, or any other person who commits the offence of corruption and corrupt practices shall be punishable with rigorous imprisonment for a term which may extend to 14 years and with fine and such of the assets and pecuniary resources of such holder of public office or person, as are found to be disproportionate to the known sources of his income or which acquired by money obtained through corruption and corrupt practices whether in his name or in the name of any of his dependents, or benamidars shall be forfeited to the appropriate Government, or the concerned bank or financial institution as the case may be.]

(b) The offences specified in the Schedule to this Ordinance shall be punishable in the manner specified therein.

(c) The Federal Government may, by notification in the official Gazette, amend the Schedule so as to add any entry thereto or modify or omit any entry therein.

11. Where an accused found guilty of an offence is sentenced to pay a fine, the amount of the fine shall in no case be less than the gain derived by the accused or any relative or associate by the commission of the offence.]

12. (a) The Chairman NAB or the Court trying an accused for any offence as specified under this Ordinance, may, at any time, if there appear reasonable grounds for believing that the accused has committed such an offence, order the freezing of his property, or part thereof, whether in his possession or in the possession of any relative, associate or person on his behalf.
(b) If the property ordered to be frozen under sub-section (a) is a debt or other movable property, the freezing may be made:

(i) by seizure; or

(ii) by appointment of receiver; or

(iii) by prohibiting the delivery of such property to the accused or to anyone on his behalf; or

(iv) by all or any of such or other methods as the Court or the Chairman NAB as the case may be, deem fit.

(c) If the property ordered to be frozen is immovable, the freezing shall, in the case of land paying revenue, be made through the Collector of the district in which the land is situated, and in all other cases-

(i) by taking possession; or

(ii) by appointment of receiver; or

(iii) by prohibiting the payment of rent or delivery of property to the accused or to any other person on his behalf; or

(iv) by all or any of such methods as the Chairman NAB or the Court may deem fit:

Provided that any order of seizure, freezing, attachment or any prohibitory order mentioned above by the Chairman NAB, shall remain in force for a period not exceeding 15 days unless confirmed by the Court, where the Reference under this Ordinance shall be sent by the Chairman NAB:

Provided further that notwithstanding anything to the contrary contained herein, that the order of the Chairman NAB or the Court shall be effective from the time of passing thereof or proclamation thereof in a newspaper, widely circulated and dispatch at the last known address of the accused either by registered post A.D. or courier service or electronic media as the [Court] may deem proper having regard to the facts and circumstances of the case.

(d) If the property ordered to be frozen consists of livestock or is of a perishable nature, the Chairman NAB, or the Court may, if it deems proper and expedient, order the immediate sale thereof and the proceeds of the sale may be deposited with the Chairman NAB or the Court, or as either may direct as appropriate.

(e) The powers, duties, and liabilities of a receiver, if any, appointed under this section shall be the same as those of a receiver appointed under Order-XL of the Code of Civil
The order of freezing mentioned in sub-sections ‘a’ to ‘e’ shall remain operative until the final disposal of the case by the Court, and in the event of the acquittal of the accused, shall continue to remain operative for a period of ten days after receipt of certified copy of the order of acquittal [or release] by NAB, whereafter it shall be subject to an order by the court in which an appeal, if any, is filed.

**13.** (a) Notwithstanding the provisions of any law for the time being in force, the Court shall have exclusive jurisdiction to entertain and adjudicate upon all claims or objections against the freezing of any property under section 12 above. Such claims or objections shall be made before the Court within 14 days from the date of the order freezing such property.

(b) The Court may for sufficient cause extend the time for filing such claims or objections for a period not exceeding additional 14 days.

(c) The accused or any other aggrieved party, whose claim or objection against freezing of property has been dismissed by the Court, may, within ten days file an appeal against such order before the High Court.

**14.** (a) Where in any trial of an offence under clauses (i), (ii), (iii) and (iv) of sub-section (a) of section 9 it is proved that an accused person has accepted or obtained, or has agreed to accept or attempted to obtain, for himself or for any other person any gratification, other than legal remuneration, or any valuable thing, or any pecuniary advantage from a person or any agent of a person, for any favour shown or promised to be shown by the accused, it shall be presumed, unless the contrary is proved, that he accepted or obtained, or agreed to accept or attempted to obtain, that gratification or that valuable thing or pecuniary advantage for, himself or some other person, as the case may be, as a motive or a reward such as is specified in section 161 to 163 of the Pakistan Penal Code, 1860 (Act XLV of 1860), or, as the case may be, without consideration, or for a consideration which he, believed to be inadequate.

(b) Wherein any trial of an offence punishable under-section 165A of the Pakistan Penal Code, 1860 (Act XLV of 1860) it is proved that any gratification, other than legal remuneration or any valuable thing has been given, or offered to be given, or attempted to be given, by any accused person, it shall be presumed, unless the contrary is proved, that he gave or offered to give, or attempted, to give, that gratification, or that valuable thing, as the case may be, as a motive or a reward such as is specified in section 161 to 163 of the said Code; or, as the case may be, without consideration or for a consideration which he, believed to be inadequate.

(c) In any trial of an offence punishable under “clause (v) of sub-section (a) of section 9 of” this Ordinance, the fact that the accused person or any other person on his behalf, is in possession, for which the accused person cannot satisfactorily account, of assets or pecuniary resources disproportionate to his known source of income, or that such person has, at or about the time of the commission of the offence with which he is charged, obtained an accretion to his pecuniary resources or property for which he cannot satisfactorily account the Court shall presume, unless the contrary is proved, that the accused person is guilty of the offence of corruption and corrupt practices and his conviction therefore shall not be invalid by reason only that it is based solely on such a presumption.
In any trial of an offence under clauses (vi) and (vii) of section 9, the burden of proof that he used his authority, or issued any directive, or authorised the issuance of any policy or statutory rule or order (SRO), or made any grant or allowed any concession, in the public interest, fairly, justly, and for the advancement of the purpose of the enactment under which the authority was used, directive or policy or rule or order was issued or grant was made or concession was allowed shall lie on the accused, and in the absence of such proof the accused shall be guilty of the offence, and his conviction shall not be invalid by the reason that it is based solely on such presumption:

Provided that the prosecution shall first make out a reasonable case against the accused charged under clause (vi) or clause (vii) of sub-section (a) of section 9.

Provided that any accused person who has availed the benefit of sub-section (b) of section 25 shall also be deemed to have been convicted for an offence under this Ordinance, and shall forthwith cease to hold public office, if any, held by him and further he shall stand disqualified for a period of ten years, to be reckoned from the date he has discharged his liabilities relating to the matter or transaction in issue, for seeking or from being elected, chosen, appointed or nominated as a member or representative of any public body or any statutory or local authority or in service of Pakistan or of any Province:

(b) Any person convicted of an offence under section 9 of this Ordinance shall not be allowed to apply for or be granted or allowed any financial facilities in the form of any loan or advances or other financial accommodation by any bank or financial institution owned or controlled by the Government for a period of 10 years from the date of conviction.

(a) Notwithstanding anything contained in any other law for the time being in force an accused shall be prosecuted for an offence under this Ordinance in the Court and the case shall be heard from day to day and shall be disposed of within thirty days.

The Court shall sit at such place or places as the [Federal] Government may, by order, specify in this behalf.

Where more Courts than one have been established at a place, the Chief Justice of the High court of the Province concerned shall designate a Judge of any such Court to be an Administrative Judge and a case triable under this Ordinance shall be filed before the Court of the Administrative Judge who may either try the case himself or, assign it for trial by any other court established at that place at any time prior to the framing of the charge.

In respect of a case assigned to a Court under sub section (c), all orders made or proceedings taken before the assignment shall be deemed to have been made or taken by the
Transfer of cases

court to which the case has been assigned]

(d) Notwithstanding anything contained in this section, if in respect of any case relating to an offence triable under this Ordinance, the Chairman NAB, having regard to the facts and circumstances of the case may file a reference before any Court established anywhere in Pakistan, and such Court shall have the jurisdiction to try the same:

\[16A.\] (a) Notwithstanding anything contained in any other law for the time being in force, the Chairman NAB may apply to any court of law or tribunal that any case involving any offence under this Ordinance pending before such court or tribunal shall be transferred to a Court established under this Ordinance, then such other Court or Tribunal shall transfer the said case to any Court established under this Ordinance and it shall be deemed to be a reference under section 18 of the Ordinance, and it shall not be necessary for the Court to recall any witness or again to record any evidence that may have been recorded.

(b) In respect of any case pending before a Court, if Prosecutor General Accountability or any Special Prosecutor authorised by him in this behalf, having regard to the facts and circumstances of the case and in the interest of justice and for the protection and safety of witnesses, considers it necessary that such case is transferred for trial, he may apply, for the transfer of the case from any such Court in one Province to a Court in another Province or from one Court in a Province to another Court in the same Province;

(i) to the Supreme Court of Pakistan in case the transfer is intended from a Court in a Province to a Court in another Province; and

(ii) to the High Court of the Province in case the transfer is intended from one Court in a Province to another Court in the same Province;

and the Supreme Court or the High Court, as the case may be, if it is in the interest of justice, transfer the case from one Court to another Court and the case so transferred shall be tried under this Ordinance without recalling any witness whose evidence may have been recorded.

(c) The accused may also make an application to the Supreme Court for the transfer of a case from a Court in one Province to a Court in another Province and to the High Court for transfer of a case from one Court in a Province to another Court in the same Province and the Supreme Court or the High Court, as the case may be, if it is in the interest of justice, transfer the case from one Court to another Court, and the case so transferred shall be tried under this Ordinance without recalling any witness whose evidence may have been recorded.

\[16-B.\] The Court shall have the power to punish for contempt of court with imprisonment for a term which may extend to six months and with fine which may extend to one million rupees any person who -

(a) abuses, interferes with or obstructs the process of the Court in any way or disobeys any order or direction of the Court;

(b) scandalizes the Court or otherwise does anything which tends to bring the Court or a person constituting the Court into hatred, ridicule or contempt;
(c) does anything which tends to prejudice the determination of a matter pending or most likely to come up before the Court; or

(d) does anything, which, by any other law, constitutes contempt of court.

17. (a) Notwithstanding anything contained in any other law for the time being in force, unless there is anything inconsistent with the provisions to this Ordinance, the provisions of the Code of Criminal Procedure, 1898 (Act V of 1989), shall mutatis mutandis, apply to the proceedings under this Ordinance.

(b) Subject to sub section (a), the provisions of Chapter XXIIA of the Code shall apply to trials under this Ordinance.

18. (a) The Court shall not take cognizance of any offence under this Ordinance except on a reference made by the Chairman NAB or an officer of the NAB duly authorized by him.

(b) A reference under this Ordinance shall be initiated by the National Accountability Bureau on—

(i) a reference received from the appropriate government; or

(ii) receipt of a complaint; or

(iii) its own accord.

(c) Where the Chairman NAB, or an officer of the NAB duly authorized by him, is of the opinion that it is, or may be, necessary and appropriate to initiate proceedings against any person, he shall refer the matter for inquiry or investigation.

(d) The responsibility for inquiry into and investigation of an offence alleged to have been committed under this Ordinance shall rest on the NAB to the exclusion of any other agency or authority, unless any such agency or authority is required to do so by the Chairman or an officer of the NAB duly authorized by him.
The Chairman NAB and such members, officers or servants of the NAB shall have and exercise, for the purposes of an inquiry or investigation the power to arrest any person, and all the powers of an officer-in-charge of a Police Station under the Code, and for that purpose may cause the attendance of any person, and when and if the assistance of any agency, police officer or any other official or agency, as the case may be, is sought by the NAB such official or agency shall render such assistance provided that no person shall be arrested without the permission of the Chairman or any officer duly authorized by the Chairman NAB:

(f) Any Inquiry Investigation under this Ordinance shall be completed expeditiously as may be practical and feasible.

(g) The Chairman NAB, or an officer of the NAB duly authorized by him, shall appraise the material and the evidence placed before him during the inquiry and the investigation, and if he decides that it would be proper and just to proceed further and there is sufficient material to justify filing of a reference, he shall refer the matter to Court.

(h) If a complaint is inquired into and investigated by the NAB and it is concluded that the complaint received was prima facie frivolous or has been filed with intent to malign or defame any person, the Chairman or Deputy Chairman NAB or an officer of the NAB duly authorised by the Chairman NAB, may refer the matter to the court, and if the complainant is found guilty he shall be punishable with imprisonment for a term which may extend to one year, or with fine or with both.

19. The Chairman NAB or an officer of the NAB duly authorized by him may, during the course of an inquiry or investigation of an offence under this Ordinance:

(a) call for information from any person for the purpose of satisfying himself whether there has been any contravention of the provisions of this Ordinance or any rule or order made thereunder.

(b) require any person to produce or deliver any document or thing useful or relevant to the inquiry;

(c) examine any person acquainted with the facts and circumstances of the case;

(d) require any bank or financial institution, notwithstanding anything contained in any other law for the time being in force, to provide any information relating to any person whosoever, including copies of entries made in a bank's or a financial institution's books such as ledgers, day books, cash books and all other books including record of information and transactions saved in electronic or digital form, and the keepers of such books or records shall be obliged to certify the copies in accordance with law; and

(e) where there is reasonable suspicion that any person is involved in or is privy to an offence under this Ordinance, the Chairman NAB may, with the prior approval in writing of the High Court concerned, direct that surveillance of that person may be carried out through such means as may be necessary in the facts and circumstances of the case and the Chairman NAB, may in this regard
seek the aid and assistance of any \[Governmental\] agency and the information so collected may be used as evidence in the trial under this Ordinance:

Provided that the copies obtained or information received or evidence collected under clauses (d) and (e) shall be \[kept\] confidential and shall not be used for any purpose other than for legal proceedings under this Ordinance.

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20. (a) Notwithstanding anything contained in any law for the time being in force, it shall be the duty of all banks and financial institutions to take prompt and immediate notice of all unusual or large transactions \[in an account\], which have no apparently genuine economic or lawful purpose and upon bonafide professional judgment of the Bank \[or financial institution\] that such transactions could constitute or be related to \[an offence under this Ordinance\], the manager or director of such \[Bank or\] financial institution shall report all such transactions to the Chairman NAB forthwith by the quickest possible mode of communication to be confirmed in writing.

(b) Whosoever fails to supply the information in accordance with subsection (a) shall be punishable with rigorous imprisonment, which may extend to 5 years, \[and\] with fine. \[***

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21. :- The Chairman NAB or any officer authorized by the Federal Government may request a Foreign State to do \[any or all of\] the following acts in accordance with the law of such State:

(a) have evidence taken, or documents or other articles produced;

(b) obtain and execute search warrants or other lawful instruments authorizing search for things relevant to investigation or proceedings in Pakistan believed to be located in that State, and if found, seize them;

(c) freeze assets, by whatever processes are lawfully available in that State, to the extent to which the assets are believed on reasonable grounds to be situated in that State;

(d) confiscate articles and forfeit assets to the extent to which the articles or assets, as the case may be, are believed to be located in that State;

(e) transfer to Pakistan any such evidence, documents, things articles, assets or proceeds realized from the disposal of such articles or assets \[*

(f) transfer in custody to Pakistan a person detained in \[that\] state who consents to assist Pakistan in the relevant investigation or proceedings \[*]

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\[g\] notwithstanding anything contained in the Qanun-e-Shahadat Order 1984 (P.O. 10 of 1984) or any other law for the time being in force all evidence, documents or any other material transferred to Pakistan by a Foreign Government shall be receivable as evidence in legal proceedings under this
Jurisdiction:

22. (a) The Chairman NAB may [inquire into and] investigate any suspected offence, which appears to him on reasonable grounds to involve [an offence under] this Ordinance, and has been referred to him, or of his own accord.

(b) The Chairman NAB may, if he thinks fit, conduct any such investigation in conjunction with any other agency or any other person who is, in the opinion of the Chairman NAB, a proper Agency or person to be concerned in it.

23. (a) Notwithstanding anything contained in any other law for the time being in force after the Chairman NAB has initiated [an inquiry or] investigation into [any offence] under this Ordinance, alleged to have been committed by an accused person, any [accused] person or any relative or associate of the [accused] person or any other person on his behalf, shall not transfer by any means whatsoever, create a charge on any property owned by him or in his possession, while the inquiry, investigation or proceedings are pending before the NAB or the Court; and any transfer of any right; title or interest or creation of a charge on such property shall be void.

(b) Any person who transfers, or creates a charge on property in contravention of sub-section (a) shall be punishable with rigorous imprisonment for a term, which may extend to three years and shall also be liable to fine not exceeding the value of the property involved.

24. (a) The Chairman NAB shall have the power, at any stage of the investigation under this Ordinance, to direct that the accused, if not already arrested, shall be arrested.

(b) If the Chairman, NAB, or an officer of the NAB duly authorized by him, decides to refer the case to a Court, such reference shall contain the substance of the offence or offences as the case may be, alleged to have been committed by the accused and a copy of such reference shall be forwarded to the Registrar of the Court to which the case has been sent to try the accused, and another copy shall be delivered to the accused.

(c) The provision of sub-section (a) shall also apply to cases, which have already been referred to the Court.

(d) Notwithstanding anything contained in the Code, where the holder of a public office or any other person accused of an offence is arrested by NAB under this Ordinance, NAB
shall, as soon as may be, inform him of the grounds and substance on the basis of which he has been arrested and produce him before, the Court within a period of twenty-four hours of arrest excluding the time necessary for the journey from the place of arrest to the Court and such person shall, having regard to the facts and circumstances of the case, be liable to be detained in the custody of NAB for the purpose of inquiry and investigation for a period not exceeding ninety days and the Court may remand an accused person to custody not exceeding fifteen days at a time and for every subsequent remand the Court shall record reasons in writing copy of which shall be sent to the High Court.] 

\[ PAGE 28 \]

3[e] All persons presently in custody shall immediately upon coming into force of this sub-section, unless previously produced before Court be produced before such Court as provided in sub-section (d) and the Order authorizing retention of custody by NAB shall be deemed to relate to the date of arrest; and]

3[f] The Chairman NAB may declare and notify any place as a police station or a sub-jail at his discretion.

3[25. (a) Notwithstanding anything contained in section 15 or in any other law for the time being in force, where a holder of public office or any other person, prior to the authorization of investigation against him, voluntarily comes forward and offers to return the assets or gains acquired or made by him in the course, or as the consequence, of any offence under this Ordinance, the Chairman NAB may accept such offer and after determination of the amount due from such person and its deposit with the NAB discharge such person from all his liability in respect of the matter or transaction in issue: Provided that the matter is not sub judice in any court of law.

(b) Where at any time after the authorization of investigation, before or after the commencement of the trial or during the pendency of an appeal, the accused offers to return to the NAB the assets or gains acquired or made by him in the course, or as a consequence, of any offence under this Ordinance, the Chairman NAB may accept such offer and after taking into consideration the facts and circumstances of the case, accept the offer on such terms and conditions as he may consider necessary, and if the accused agrees to return to the NAB the amount determined by the Chairman, NAB, the Chairman, NAB, shall refer the case for the approval of the Court, or as the case may be, the Appellate Court and for the release of the accused.

(c) The amount deposited by the accused with the NAB shall be transferred to the Federal Government or, as the case may be, a Provincial Government or the concerned bank or financial institution, company, body corporate, co-operative society, statutory body, or authority concerned within one month from the date of such deposit]

\[ PAGE 29 \]

Payment of loans, etc. 25-A. (a) Where an accused person has been arrested or is in the custody of NAB or apprehends such arrest or custody for the investigation of the charge against him of committing an offence of willful default on account of non-payment of dues to a bank or financial institution or Co-operative Society, he may at any stage before or after such arrest or before, during or after such custody or investigation apply to the Governor, State Bank of Pakistan for reconciliation of his liability through the Conciliation Committee and the Governor
may, if he deems fit, refer the matter to the Conciliation Committee.

(aa) The Governor, State Bank of Pakistan shall constitute one or more Conciliation Committees for the purposes of this Ordinance.

(b) The Conciliation Committee shall consist of a nominee of the Governor, State Bank of Pakistan, being a senior officer of the State Bank well qualified in the profession of banking who shall be the Chairman of the Committee, two nominees of the NAB to be nominated by the Chairman NAB, two Chartered Accountants to be nominated by the Governor, State Bank of Pakistan, one Chartered Accountant to be nominated by the Council of the Institute of Chartered Accountants of Pakistan, Karachi, such nomination on to be obtained by the Governor, State Bank of Pakistan, a Chartered Accountant to be nominated by the accused and a Chartered Accountant to be nominated by the lender bank or financial institution.

Explanation. - Where the lender is a consortium or group of banks or financial institutions, the lender means the lead bank or financial institution.

(bb) The Chairman of the Conciliation Committee shall convene the meetings and conduct proceedings of the Conciliation Committee in the manner he deems fit.

(c) The Conciliation Committee, after examination of the record of the lending bank or financial institution and the accused and after hearing the parties through their Chartered Accountants, shall determine the amount outstanding against the accused calculated in accordance with law, rules, regulations and circulars of the State Bank of Pakistan and further determine the manner and the schedule of repayment having regard to the facts of each case. The accused, if he so desires, shall be heard at commencement and before the conclusion of proceedings:

Provided that the borrower shall have the right to have access to, and instruct, the Chartered Accountant representing him before the Conciliation Committee even if the borrower is in custody, during the proceedings of the Conciliation Committee.

(d) The Conciliation Committee shall conclude the reference within thirty days and its recommendations shall be recorded by its Chairman and shall contain the views of all members of the Conciliation Committee. The recommendation of the Conciliation Committee shall be submitted to the Governor, State Bank of Pakistan.

(e) The Governor, State Bank of Pakistan shall consider the recommendations submitted to him under sub-section (d) and may accept the recommendations or may, for reasons to be recorded, pass such other appropriate order thereon as he deems fit. The acceptance of the recommendations of the Conciliation Committee or passing any other order as aforesaid shall constitute the decision of the Governor, State Bank of Pakistan.

(f) Where the accused undertakes to repay the amount as determined by the Conciliation Committee, the Chairman NAB, with the approval of the Court, may release the accused.

(g) The decision of the Governor State Bank of Pakistan shall be communicated to the Chairman NAB, which shall be binding on him, except for valid reasons to be recorded in
writing subject to approval of the Court, to be accorded within a period of seven days.]

8[(h) In the event of failure either of the Conciliation Committee to conclude the reference within thirty days of the commencement of the conciliation proceedings or the failure of the accused to accept and implement the decision of the Governor, State Bank of Pakistan regarding the payment and matters relating thereto, such failure to accept or implement the decision shall be referred to the Court subject to the provisions of Section 31D and the Court may proceed with the case thereafter:

Provided that the period of thirty days may be extended by the Governor, State Bank of Pakistan by such further period or periods as he may find necessary having regard to the facts and circumstances of the case and for reasons to be recorded.]

26. (a) Notwithstanding anything contained in the Code, at any stage of inquiry, investigation or trial, the Chairman may, with a view to obtaining the evidence of any person supposed to have been directly or indirectly concerned in or privy to any offence, tender a full or conditional pardon to such a person on condition of his making a full and true disclosure of the whole of the circumstances within his knowledge relating to the said offence including the names of the persons involved therein whether as principals or abettors or otherwise.

(b) Every person accepting a tender of pardon under sub-section (a) shall be examined by a Magistrate and shall also be examined] as a witness in the subsequent trial.

(c) Subject to sub-section (d), the person to whom pardon has been granted under this section shall not -

(i) in the case of a full pardon be tried for the offence in respect of which the pardon was granted; and

(ii) in the case of conditional pardon be awarded a punishment or penalty higher or other than that specified in the grant of pardon notwithstanding the punishment or penalty authorized by law.

(d) Where the Chairman certifies that in his opinion, any person who has accepted such tender has, either by willfully concealing anything essential or by giving false evidence through willful or reckless mis-statement, not complied with the condition on which the tender of pardon was made, such a person may be tried for the offence in respect of which the pardon was so tendered, or for any other offence of which he appears to have been guilty in connection with the said matter including the offence of giving false evidence, which he knows or ought to know is false.

(e) Any statement made before a Magistrate by a person who has accepted a tender of pardon may be given in evidence against him at the trial.

27. The Chairman NAB, or an officer of the NAB duly authorized by him, shall have the power to seek full and complete assistance and call for all or any documents and information relevant to or in connection with any matter or inquiry or investigation pending before the NAB, or disposal of any property surrendered to or seized by the NAB, from any
Appointment of officer and staff in the National Accountability Bureau

department of the Federal Government, Provincial Government, local authority, bank, financial Institution, person or any authority and institution or department in the public sector or the private sector as he may deem it fit and proper to demand or require, provided that in any case in which a question of secrecy in involved or is raised at any time, the [Chairman NAB's] decision shall be final.

28. (a) The Chairman NAB, or an officer of the NAB duly authorised by him, may appoint such officers and staff as he may consider necessary for the efficient performance of [the functions of the NAB] and exercise of powers under this Ordinance.

(c) The officers and members of staff [of the NAB] shall be entitled to such salary, allowances and other terms and conditions of services as the Chairman NAB may, with the approval of the [President], determine.

(d) Subject to sub-section (e) the provisions of the Civil Servants Act, 1973 (LXXI of 1973), shall not apply to the persons appointed in [or employed by the] NAB.

(e) Nothing contained in sub-section (d) shall apply to a person who is a civil servant within the meaning of law relating to appointments as civil [servants] of the Federation or a Province and is deputed to or posted in NAB.

(f) The Chairman NAB, may appoint advisers, consultants and experts, on payment of such fee or remuneration as he may determine, to assist him in performing the functions of the NAB and the discharge of his duties under this Ordinance.

(g) Notwithstanding anything to contrary contained herein, or in any law for the time being in force, the Chairman NAB, shall not be required to consult the Federal Public Service Commission for making appointments and on matters relating to qualifications of persons for such appointments and methods of their recruitment and the qualifications for appointments and methods of recruitment shall be such as he may by rules prescribe.

29. [An accused] shall be a competent witness for the defence and may give evidence on oath in disproof of the charges made against him;

Provided that the accused shall not be compelled to be a witness against himself:

Provided further that, where an accused [appears as a witness of his own choice and refuses to answer any question, the Court may draw such adverse inference from such refusal as it may think proper.

30. (a) Notwithstanding anything [to the contrary] contained in [this Ordinance] or any other law [for the time being] in force, on pronouncement of judgment, the [Court] shall have the jurisdiction and power to take cognizance of an offense committed in the course of the investigating or trial of a case by any officer, any witness, including an expert, who has tendered false evidence in the case, whether he deposed in court or not, or any other person, under section 176 to 182 of Chapter X, or section 191 to 204, or 211 to 223, or 225-A of Chapter XI, of the Pakistan Penal Code 1860 (Act XLV of 1860 ), or under any other law relating to false evidence and offences against public justice, and to summarily try him and award
punishment provided for the offence under the law.

(b) For the purposes of trial under sub-section (a), the Court may, as nearly as may be, follow the procedure specified in Chapter XXII of the Code.

(c) The proceedings under sub-section (a) may be initiated by the Court on its own accord at any time after the decision of the case or, in the event that there is an appeal, after the decision thereof, or on an application made by the prosecution or the accused tried by the Court, within thirty days.

31. (a) Notwithstanding anything contained in any other law for the time being in force, if any person concerned with the inquiry, investigation and prosecution of a case consciously and deliberately and with malice compromises, hampers, misleads, jeopardizes or defeats an investigation of a case under process before NAB or any concerned agency or authority or the Court or any other Court he shall be guilty of an offence under this Ordinance punishable with rigorous imprisonment for a term which may extend to ten years.

(b) No person will be proceeded against under this section except with the sanction of a committee comprising the Chairman NAB, Deputy Chairman NAB and the Prosecutor General Accountability.

31-A. (a) Whoever absconds in order to avoid being served with any process issued by any Court or any other authority or officer under this Ordinance or in any manner prevents, avoids or evades the service on himself of such process or conceals himself to screen himself from the proceedings or punishment under this Ordinance shall be guilty of an offence punishable with imprisonment which may extend to three years notwithstanding the provisions of section 87 and 88 of Code, or any other law for the time being in force.

(b) Notwithstanding the provisions of section 18 it shall not be necessary to file a reference under this section in cases where a reference is pending before the Court.

31-B. The Prosecutor General Accountability may, with the consent of the Court, withdraw from the prosecution of any person generally or in respect of any one or more of the offences for which he is tried and upon such withdrawal:

(i) if it is made before a charge has been framed, the accused shall be discharged in respect of such offence or offences; and

(ii) if it is made after a charge has been framed, he shall be acquitted in respect of such offence or offences.

31-C. No Court established under this Ordinance shall take cognizance of an offence against an officer or an employee of a bank or financial institution for writing off, waving, restructuring or refinancing any financial facility, interest or mark-up without prior approval of the State Bank of Pakistan.
Bank.

Inquiry, investigation or proceedings in respect of imprudent bank loans, etc.

**31D.** Notwithstanding anything contained in this Ordinance or any other law for the time being in force, no inquiry, investigation or proceedings in respect of imprudent loans, defaulted loans or rescheduled loans shall be initiated or conducted by the National Accountability Bureau against any person, company or financial institution without reference from Governor, State Bank of Pakistan.

Provided that cases pending before any Accountability Court before coming into force of the National Accountability Bureau (Second Amendment) Ordinance, 2000, shall continue to be prosecuted and conducted without reference from the Governor, State Bank of Pakistan.

**31E** The Chairman NAB or the Court may in the facts and circumstances of a case take such measures as may be considered necessary for the safety, security and protection of witnesses and their families.

**32**

(a) Any person convicted or the Prosecutor General Accountability, if so directed by the Chairman NAB, aggrieved by the final judgment and order of the Court under this Ordinance may, within ten days of the final judgment and order of the Court prefer an appeal to the High Court of the Province where the Court is situated.

(b) All Appeals against the final Judgement filed before the High Court will be heard by a Bench of not less than two judges constituted by the Chief Justice of High Court and shall be finally disposed of within thirty days of the filing of the appeal.

(c) No revision shall lie against any interlocutory order of the Court:

Provided that where a persons makes an application for revision under this sub-section, he shall, in support of such application, furnish copies of the reference, documents and order of the Court and the High Court shall dispose of such application within thirty days without calling for the record of the Court;

Provided further that such application shall be made within ten days of the decision of the Court, which shall provide a copy of such decision within three days thereof.

**33.** Any and all proceedings pending before a court under the Ehtesab Act, 1997 (IX of 1997), shall stand transferred to Court as soon as it is constituted under this Ordinance within the same Province, and it shall not be necessary to recall any witness or again to record any evidence that may have been recorded.
[33A. There may be paid bonuses or ex-gratia [payments] to the officers and staff of the NAB, other Government servants, public servants and rewards to members of public for rendering commendable services in detection, investigation and prosecution of any offence under this Ordinance] as may be prescribed by rules.

[33B. All Ministries, Divisions and Attached Departments of the Federal Government, all departments of Provincial and local governments, statutory corporations or authorities established by the Federal Government or Provincial Government and holders of public office shall furnish to NAB a copy of any contract, entered into by such Ministries, Divisions and Attached Departments of the Federal Government, all departments of Provincial Government or local government, statutory corporations or authorities established by the Federal Government or Provincial Government or such holder of public office on its behalf, as the case may be, of the minimum monetary value of fifty million rupees or more, within such time as is reasonably practicable from the date of signing such contract.

33C. The Chairman NAB, shall from time to time as he deems fit, constitute committees comprising officers of the NAB or other persons or organizations from the private or public sectors to—

(a) educate and advise public authorities, holders of public office and the community at large on measures to combat corruption and corrupt practices;

(b) develop, arrange, supervise, participate in or conduct educational programmes or media campaigns, and generally to disseminate information on the detrimental effects of corruption and corrupt practices and the importance of maintaining the integrity of public administration;

(c) examine the laws in force, and also rules and regulations relating to the practice and procedure of various ministries, departments of the Federal Government or Provincial Government, statutory or other public corporations or bodies, and the conduct of holders of public office and to recommend amendments in such laws, rules or regulations, as the case may be, in order to eliminate corruption and corrupt practices;

(d) instruct, advise and assist any statutory or other public corporation or bodies or upon request, any organization in the private and public sector on measures for the reduction and elimination of corruption and corrupt practices; and

(e) monitor the implementation of the instructions and advice as aforesaid and to assess and evaluate the success or otherwise of such instructions and advice on the reduction and elimination of corruption and corrupt practices.

33D. The Chairman NAB shall as soon as possible after the end of every calendar
annual report

year but before the last day of March next following, submit to the President a report of its
affairs for that year which report shall be a public document and on its publication copies
thereof shall be provided to the public at a reasonable cost.

Recovery of amount
of fines, etc., as
arrears of land
revenue

33E. Any fine or other sum due under this Ordinance, or as determined to be due by
a Court, shall be recoverable as arrears of land revenue.

Power to make rules

34. The Chairman NAB may, with the approval of the President, by notification in
the official Gazette, make rules for carrying out the purposes of this Ordinance.

Delegation of Powers

34A. The Chairman NAB may, by an order in writing, delegate any of his powers to
and authorise performance of any of his functions by, an officer of the NAB as he may deem fit
and proper, subject to such conditions, if any, as may be specified in the order, for carrying out
the purposes of this Ordinance.

Repeal

35. (a) The Ehtesab Act 1997 (Act IX of 1997) shall stand repealed from the date
of promulgation of this Ordinance, provided that not with standing the repeal of the said Act,
you proceedings pending under Ordinance CXXI of 1996, Ordinance No. XX of 1997 and the
Ehtesab act, 1997, before any Court established under the said Act, of 1997 3 or any of the
aforesaid Ordinances amending the same, shall 4[continue under this Ordinance as transferred
under section 33 to a Court.

(b) Any case or proceeding pending under the aforesaid Ordinances and the Act of
1997 immediately before the commencement of this Ordinance and transferred to
any Court shall be proceeded with and all subsequent proceedings shall be completed in
accordance with, and under the provisions of, this Ordinance.

Indemnity

36. No suit, prosecution, or any other proceedings shall lie against the Federal
Government, Provincial Government, Chairman NAB, or any other member of the NAB or any
person exercising any power or performing any function under this Ordinance or the Rules
made hereunder for any act or thing which has been done in good faith or intended to be done
under this Ordinance or the rules thereof.

removal of
difficulties order

37. If any difficulty arises in giving effect to any provision of this Ordinance,
the Chairman NAB with the approval of the President, may make such order, not
inconsistent with the provisions of this Ordinance, as may appear to him to be necessary for the
purpose of removing such difficulty.

4[THE SCHEDULE]

[See section 10(b)]

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<tr>
<th>S.No.</th>
<th>Offences</th>
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<td>1.</td>
<td>Any person who aids, abets or through any willful act or omissions instrumental in the commission of the offence of willful default or with wrongful intent for illegal gratification by misuse of power, authority, influence, nepotism, favouritism writes off, waives, restructures or refinances illegally, improperly or without sufficient justification the principal amount of loan on any financial facility, interest or markup on any loan or financial facility provided to any person by any bank or financial institution, a cooperative society, a Government department or an authority established or controlled by the Government shall have committed or be deemed to have committed the offence of corruption or corrupt practices.</td>
<td>Rigorous imprisonment for a term which may extend to fourteen years and fine.</td>
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<td>2.</td>
<td>Refuses to answer questions, or to provide information to any member of the NAB or any other agency when required to do so.</td>
<td>Rigorous imprisonment for a term which may extend to five years</td>
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<td>3.</td>
<td>Giving false information or fabricating false evidence during inquiry into or investigation of an offence by the NAB or any agency authorised by the NAB in this regard when given by- (a) a complainant, witness or an accused person or any inquiry officer; and (b) the investigator of the National Accountability Bureau or concerned agency.</td>
<td>Rigorous imprisonment for a term, which may extend to five years.</td>
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<td>4.</td>
<td>Misuse of authority or power in committing any offence specified</td>
<td>Rigorous imprisonment for a term which may extend to ten years.</td>
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above, by any person holding a public office including any offence under sections 161 to 165A of the Pakistan Penal Code (Act XLV of 1860).

5. Deceitfully, fraudulently or dishonestly causing loss to a bank, a financial institution, a co-operative society, a Government department, a statutory body or an authority established or controlled by the Federal Government, a Provincial Government or a local government.

Rigorous imprisonment for a term which may extend to fourteen years.


GENERAL PERVEZ MUSHARRAF, President.

REFERENCES PAGE 01

* The NAB Ordinance, 1999 and all rules, notifications and orders made or issued hereunder have been adapted and applied in the Northern Areas. See SRO-467(1)/2000, dt. 28-6-2000.
1Subs. by the National Accountability Bureau (Amdt.) ordinance. 2002(133 of 2002), s.2, for “misuse/abuse”.
2Ins. ibid.,
3Subs.idid., for “government.”
4The word and oblique “and/” omitted ibid.,
5 New paragraph ins. *ibid.*
6 New paragraph ins. by the National Accountability Bureau (Amndt.) Ordinance. 2001 (35 of 2001), s.2.

1 Subs. By the National Accountability Bureau (Amndt.) Ordinance. 2002 (133 of 2002). S.2, for “renders”.
2 Subs. *ibid.*, s.3, for “Title”.
3 The word “Bureau”, omitted *ibid.*
4 Subs. And shall be deemed always to have been so subs, by the National Accountability Bureau (Amndt.) Ordinance, 1999 (19 of 1999), s.2, for the original section 3,
5 Ins. by Ord. No. 133 of 2002, s. 4,
6 Subs. *ibid.*, s5, for “,”.
7 Ins. by the National Accountability Bureau (Amndt.) Ordinance, 2000 (4 of 2000), S.2,
8 The The word and oblique “and/“ omitted by ords. No. 1336 of 2002, s.5,
9 Subs. *ibid.*, for “i”
10 Subs. *ibid.*, for “Concerned Agency”.

1 subs. by the National Accountability Bureau (Admt.) Ordinance, 2002 (133 of 2002), s.5 for “or”.
2 Ins. *ibid.*
3 The comma and word for “, for” omitted *ibid.*
4 Subs. *ibid.*, for “they”
5 Subs. *ibid.*, for “individual”.
6 Subs. *ibid.*, “for”.
7 Subs. *ibid.*, “of”.
8 The words “referred to above” omitted *ibid.*
9 Subs. *ibid.*, for “firms”.
10 Subs. *ibid.*, for “Companies”.
11 Subs. *ibid.*, “such a person”.
12 Subs. *ibid.*, for “have”.
13 Subs. *ibid.*, for “same group of Persons”.
14 Subs.*ibid.*, for clause (iii).

1 Subs. by the National Accountability Bureau (Amndt.) Ordinance, 2002 (133 of 2002), s.5 for “clause (iv)”.
2 New clause (da) ins.*ibid.*
3 The words “of the Islamic Republic of Pakistan” omitted *ibid.*
4 New clause (fa) ins. by the National Accountability Bureau (Amndt.) Ordinance, 2000 (4 of 2000), s.2.
5 Subs. by the National Accountability Bureau (Amndt.) Ordinance, 2001 (35 of 2001)s.3, for clause (g) which was previously amended by Ord. No. 24 of 2000, s.2, for original cl. (g).
6 Ins by Ord. No. 133 of 2002, s.5.
7 Certain words omitted *ibid.*
8 Subs. by Ord. No. 35 of 2001, S.3, for clause (h).
9 Subs. by Ord. No. 133 of 2002, s.5, for clause (j), which was previously amended by Ord. No. 24 of 2000, s.2, for “Chief Executive”.
10 Subs. *ibid.*, “known”.

1 subs. by the National Accountability Bureau (Amndt.) Ordinance, 2002 (133 of 2002), 5 for “prohibition”.
2 The word and oblique “and/“ omitted *ibid.*
3 Omitted by the National Accountability Bureau (Amndt.) Ordinance, 2000 (4 of 2000), s.2.
4 Subs. by Ord. No. 133 of 2002, s.5 for “National Accountability Bureau”.
5 The words “Advisor or” omitted *ibid.,”
The words “Chief Justice of Pakistan and” omitted by the National Accountability Bureau (Amtd.) Ordinance, 2002 (133 of 2002) s. 9.

3 Ins. ibid., ss. 8 and 9.

4 Subs. by the National Accountability Bureau (Amtd.) Ordinance, 2000 (4 of 2000), s.5, for certain words.

5 Subs. by Ord. No. 35 of 2001, s.7, sub-section (c).

6 The certain words omitted by Ord. No. 133 of 2002, s.9.

7 Ins. ibid.,

REFERENCES PAGE 12

1 New Sub-section (d) ins. by the National Accountability Bureau (Amtd.) Ordinance, 2002 (133 of 2002), s.9.

2 Subs. ibid., s.10, for “from”.

3 The word and oblique ‘and/’ omitted ibid.,

4 Subs. by the National Accountability Bureau (Second Amtd.) Ordinance, 2000 (24 of 2000), s.4.

5 Subs. by Ord. No. 133 of 2002, s. 10 for “movable or immovable property”.

REFERENCES PAGE 13

1 Subs. by the National Accountability Bureau (Amtd.) Ordinance, 2002 (133 of 2002), s. 10, for “reasonable”.

2 Ins. ibid.,

3 Subs. ibid., for “to render or attempt to do so”.

4 Added by the National Accountability Bureau (Second Amtd.) Ordinance, 2000 (24 of 2000), s. 4.

5 Subs. by Ord. No. 133 of 2002, s. 10, for “enables”.

6 Ins. by ord. No. 24 of 2000, s.4.

7 Subs. by the National Accountability Bureau (Amtd.) Ordinance, 2001 (35 of 2000), s. 6. for full stop.

8 Added, ibid.,

9 Subs. by the National Accountability Bureau (Amtd.) Ordinance, 2001 (35 of 2001), s. 8, for full stop.

10 Subs by Ord. No. 133 of 2002, s. 10, for “clause (ix)” which was previously amended by Ord. No.

REFERENCES PAGE 14

1 Ins. by the National Accountability Bureau (Amtd.) Ordinance, 2000 (4 of 2000), s. 6.

2 Added ibid.,

3 Subs. ibid., for “sub-section (b)”.

4 Subs. ibid., s. 12, for “a person”.

5 The certain words omitted ibid., s. 12.

6 Subs. ibid., for certain words.

7 Omitted by the National Accountability Bureau (Amtd.) Ordinance, 2000 (4 of 2000), s. 7.

8 Subs. by Ord. No. 133 of 2002, s. 13, for “a person”.

9 The words and comma “movable or immovable” omitted ibid.,

10 Subs. ibid., for “person which is,”.

REFERENCES PAGE 15

1 The words “liable to be” omitted by the National Accountability Bureau (Amtd.) Ordinance, 2002 (133 of 2002), s. 11.

2 Added ibid.,

3 Subs. ibid., for “sub-section (b).”

4 Subs. ibid., s. 12, for “a person”.

5 The certain words omitted ibid., s. 12.

6 Subs. ibid., for certain words.

7 Omitted by the National Accountability Bureau (Amtd.) Ordinance, 2000(4 of 2000), s. 7.

8 Subs. by Ord. No. 133 of 2002, s. 13, for “a person”.

9 The words and comma “movable or immovable”, omitted ibid.,

REFERENCES PAGE 16
1. Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002) s. 18 for “court”.
2. New section 16B ins. by the National Accountability Bureau (Second Amdt.) Ordinance 2000 (24 of 2000), s.7.
3. Explanation omitted by the National Accountability Bureau (Amdt.) Ordinance, 2001 (35 of 2001), s.15.
4. Subs. by Ord. No. 133 of 2002, s. 19, for “Provision”.
5. Subs. ibid. for “Order”.

REFERENCES PAGE 22

1. The word “Accountability” omitted by the National Accountability Bureau (Amdt.) Ordinance 2002 (133 of 2002), ss. 19 and 20.
2. New sub-section (d) ins. ibid.
3. Subs. by the National Accountability Bureau (Second Amdt.) Ordinance, 2000 (24 of 2000), s.8 for certain words.
4. Omitted ibid.
5. Omitted by the National Accountability Bureau (Amdt.) Ordinance, 2000(4 of 2000), s. 13.
6. Subs. by Ord. No. 24 of 2000, s. 8 for “his”.
7. Subs. ibid., for the original sub-section (c).
9. Subs. by Ord. No. 24 of 2000,s. 8 for “or/and Deputy Chairman”.

REFERENCES PAGE 23

1. The word “and oblique and /” omitted by the National Accountability Bureau (Amdt.) Ordinance 2002 (133 of 2002) s. 20.
2. Ins. ibid.,
3. Subs ibid., for “and”
4. Omitted by the National Accountability Bureau (Second Amdt.) Ordinance, 2000 (24 of 2000), s. 8.
5. Omitted by the National Accountability Bureau (Amdt.) Ordinance, 2000(4 of 2000), s. 13.
7. Omitted by the National Accountability Bureau (Amdt.) Ordinance, Ordinance, 2001 (35 of 2001), s.16.
8. Ins. s. 16.
9. Subs. by Ord. No. 133 of 2002, s. 20, for “an Accountability’.
10. Subs. ibid., for “the prescribed law officer”.

REFERENCES PAGE 24

1. Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s. 21, for “any authorized officer”.
2. Ins. by the National Accountability Bureau (Amdt.) Ordinance, 2000 (4 of 2000), s. 14.
3. Subs. by Ord. No. 133 of 2002, s.21, for certain words.
4. The words “and” omitted ibid.
5. Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2001 (35 of 2001), s. 17. for clause (d).
6. Subs. by Ord. No. 133 of 2002, s. 21, for full stop.
7. New clause (e) added by Ord. No. 35 of 2001, s. 17.
8. Subs. by Ord. No. 133 of 2002, s. 21, for “Government”.
9. Ins. ibid.,

REFERENCES PAGE 25

1. Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2001 (35 of 2001), s.18, for “with context to the”.
2. Subs. ibid. for “Suspicion”.
3. Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s. 22, for certain words.
4. Ins. by Ord. No. 35 of 2001, s. 18.
5. Subs. by Ord. No. 133 of 2002, s. 22, for “or”
6. The Comma and words “or with both” omitted ibid.,
7. Sub-section (c) omitted ibid.,
8. Ins. ibid., s. 23.
4 Subs. *ibid.*, for sub-section (e).
5 Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2001 (35 of 2001), s. 23 for sub-section (f), which was previously amended by Ord. No. 24 of 2000, s. 11.
6 Subs. by Ord. No. 133 of 2002, s. 28, for “borrower”.
7 Subs. by Ord. No. 35 of 2001, for sub-section (g).
8 Subs. by Ords. No. 24 of 2000, s. 11, for sub-section (h).
9 The word “Accountability” Omitted by Ord. No. 133 of 2002, s. 28.

REFERENCES PAGE 31

1 Certain words omitted by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002), s. 29.
2 Subs. *ibid.*, “investigation or inquiry”.
3 Ins. *ibid*.,
4 Ins. by the National Accountability Bureau (Second Amdt.) Ordinance, 2000 (24 of 2000), s. 12.
5 Ins. by Ord. No. 133 of 2002, s. 29.
6 Subs. by Ord. No. 24 of 2000, s. 12, for certain words.
7 Subs. *ibid.*, “such”.

REFERENCES PAGE 32

1 Ins. by the National Accountability Bureau (Second Amdt.) Ordinance, 2000 (24 of 2000), s. 13.
2 Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2002 (133 of 2002) s. 30, for “proceeding”.
3 Ins. *ibid.*, ss 30 and 31.
4 Subs. *ibid.*, for “Chairman’s”.
5 Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2000 (4 of 2000), s. 19 for the Original section 28
6 Subs. by Ord. No. 24 of 2002, s. 14, for sub-section (a), which was previously amended by Ord. No. 4 of 2000, s. 19.
7 Subs. by the Ord. No. 133 of 2002, s. 31, for “his functions”.
8 Sub-section (b) omitted *ibid*.,
9 Subs-*ibid*., for “Chief Executive”.
10 Subs. *ibid.*, for “servant”.
11 New sections (f) and 9g) added *ibid*.

REFERENCES PAGE 33

1 Subs. by the National Accountability Bureau (Amdt.) Ordinance 2002 (133 of 2002), s. 32, for certain words.
2 The word “person” omitted *ibid*.,
3 Ins *ibid.*, ss. 33 and 34.
4 Subs. *ibid.*, for the “preceding provisions”.
5 Subs. *ibid.*, for “already”.
6 The word “Accountability” omitted *ibid*.,
7 Omitted by the National Accountability Bureau (Amdt.) Ordinance, 2000 (4 of 2000), s. 20.
8 Subs. by the National Accountability Bureau (Amdt.) Ordinance, 2001 (35 of 2001), s. 24, for “Prosecutor”.
9 Subs. by Ord. No. 133 of 2002, s. 33, for “of the person accused of an offence”.

REFERENCES PAGE 34

1 Amended by the National Accountability Bureau (Amdt.) Ordinance 2000 (4 of 2000), s. 21
2 Subs. by the National Accountability Bureau (Amdt.) Ordinance 2002 (133 of 2002), s. 34, for “and”.
3 The word “aforethought” omitted *ibid*.,
4 Subs. *ibid.*, ss. 33 and 34.
5 Subs. *ibid.*, for “any court or an court” which was previously amended by Ord. No. 4 of 2000, s. 21.
6 Subs. *ibid.*, for certain words.
7 Subs. *ibid.*, for “with”.
8 Subs. *ibid.*, for “composing”.
9 New section 31A, 31B and 31C, ins. by Ord. No. 4 of 2000, s. 22.
10 Relettered as sub-section (a) by Ord. No. 133 of 2002, s. 35.
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