

# The Phenomenon of the Spread of Administrative and Financial Corruption in IRAQ Despite the Multiplicity of Oversight Bodies

Jawad Al-Frijawy<sup>a\*</sup>, Constantin Militaru<sup>b</sup>, Methaq HashIm Ali<sup>c</sup>

<sup>a,b</sup>*Faculty of Engineering and Management of Technological System, University Polytechnic of Bucharest, RO-060042, Bucharest, Romania*

<sup>c</sup>*Lecturer in Faculty of Shatt Al Arab University. Accounting Department Al-Basra, IRAQ*

<sup>a</sup>*Email: jawad\_a85@yahoo.com*

<sup>b</sup>*Email: Prof\_militaru@yahoo.com*

<sup>c</sup>*Email: jawad\_a85@yahoo.com*

## Abstract

The phenomenon of administrative and financial corruption is a serious phenomenon facing countries, especially developing countries and IRAQ in particular, as they began to decay in the body of their societies began to security and subsequent paralysis in the process of construction and economic development, which involve the destruction of the economy and financial and administrative capacity. The purpose of this study. To identify the manifestations of administrative and financial corruption in the country and diagnose and propose what can be proposed to address them and to ensure the reduction of its negative impact on development in terms of economic, social and administrative through the activation and consolidation of the efforts of the various bodies in the IRAQ.

**Keywords:** Corruption; Financial; Administrative; IRAQ.

## 1. Introduction

The corruption is generally defined as the using of public office for private gain [1]. Main forms of corruption are bribes received by public officials, the embezzlement of public officials from the resources entrusted to the administration, fraud in the form of manipulation of information to enhance the personal objectives of public officials, extortion and nepotism [2].

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\* Corresponding author.

However, political corruption includes relatively large bribes driven to influence policy formulation and major contract awards tailored to special interests. Bureaucratic and judicial corruption is corruption by bureaucrats and judicial officials involved in the implementation of existing policies in their daily interaction with citizens of the country [3]. As well as growth rate [4]. Since the specific designation of such a fixed time in a country "chooses" the event to be interpreted (growth rate) and the explanatory variable of interest (level of corruption) [5]. Recent surveys also indicate that trust in public institutions remains low and may be deteriorating [6]. Study the basic elements of enforcement mechanisms in the country by focusing on the performance and capacity of institutions responsible for supervision, investigation and punishment of corrupt activities [7]. While the country outperforms many of its regional and development counterparts on various corruption indicators, corruption remains a problem in many areas of public life, particularly in regional and state governments, political parties and parliament, as well as public procurement at all. Levels of government [8]. In addition, many measures of corruption have remained relatively stable since the transition to democracy in the late 1980s, and persistent and frequent scandals reveal rampant corruption in various public institutions [9]. A corruption of the cannot be the resolved unless its causal factors are eradicated and the environment created that can contain the elements [10]. Additionally, transparency international (TI) is an international non-governmental organization concerned with corruption. This includes political corruption and other forms of corruption. It is internationally renowned for its annual corruption index, a comparative list of countries in terms of the spread of corruption around the world. The organization's headquarters are located in Berlin, Germany. TI is a group of 100 local chapters, with an international secretariat in Berlin, Germany. Founded in 1993 in Germany as a non-profit organization, it is now a global non-governmental organization and calls for an organization with an integrated democratic structural system [11]. A study by the Arab organization for combating corruption, as well as the study conducted by Friedrich Ghaltong, one of the founders of transparency international, which was also behind the index methodology, said that its disadvantages are that there are no studies to assess the credibility of the index, to actual reality, especially as it measures general perceptions and perceptions of the state as a whole. Since the number of states included in the indicator varies from year to year, making it difficult to compare on a country-by-country basis each year. It is difficult to rely on in formulating anti-corruption policies and programs, nor does it reflect trends, administrative reform efforts and the fight against corruption, neglects the types and forms of corruption related to higher positions. However, advantages the corruption index. Gives some sort of competition among the nations of the world to improve reality. Activating the role of the supervisory bodies in combating corruption. Applying the law and legal and institutional structures to combat corruption in the world. Administrative corruption as impediment to social and economic development processes. Methods of protecting public money. The role of judicial and executive bodies in the fight against corruption [12]. However, while the political implications of this analysis may be of particular importance to the fast-growing economies that have reached critical endemic levels, our findings also highlight a potential of non-State actors, including a media and civil society, to provide useful institutional interventions that may complement and strengthen government anti-corruption initiatives [13].

## **2. Research Problem**

The phenomenon of administrative and financial corruption is one of the serious phenomena of violating laws, regulations and instructions, which are inherent and successive problems through the IRAQ regimes, which

have a negative and clear impact on the overall economic and social situation in the country through contracting in light of the inability of the various regulatory agencies to eliminate it. In IRAQ now, most of the governmental economic units are suffered from the spread of administrative and financial corruption, and despite the numerous regulatory bodies that combat this phenomenon, such as the supreme audit commission, the integrity commission and the inspectors general in the IRAQ ministries, find that IRAQ is in the forefront of countries suffering from the spread of this epidemic is considered the supreme audit council of IRAQ is a leading institution that seeks to combat administrative and financial corruption. Organizes several training courses inside and outside IRAQ to develop and the capabilities performance evaluation staff, as well as the adoption of success in these courses as a basis for the promotion of their staff.

### ***2.1. Research Importance***

Most of the governmental economic units are suffered from the spread of administrative and financial corruption and almost no institution devoid of this phenomenon, in light of the challenges of globalization, openness, the age of informatics, technological progress and economic and social transformations, it is imperative that this country face challenges and deal with them at all levels and activities through a society that. Does not spoil.

### ***2.2. Research Objectives***

The research aims at identifying the manifestations of administrative and financial corruption in the country and diagnosing them and proposing what can be proposed to address them and to ensure that their negative impact on development is minimized by their economic, social and administrative dimensions through activating and consolidating the efforts of the various supervisory bodies in the country.

### ***2.3. Research hypothesis***

Despite the fact that the phenomenon of administrative and financial corruption is a phenomenon in general and in all societies and across all contracts where the premise of the research through the activation and unification of the role of multiple regulatory bodies in reducing the phenomenon of administrative and financial corruption in IRAQ.

## **3. The concept of corruption and its types and demonstration**

Sometimes known as a violation honor and profession, values and beliefs performed by the person in charge or exploitation or misuse of the public office for personal benefit, it occurs when the employee in charge of public service request a bribe for the service that is supposed to provide free of charge by virtue of being originally subscribed to do it can be said that despite the agreement of all researchers and academics and politicians on the repercussions and consequences of administrative and financial corruption in any society, but a consensus or agreement on the definition has not happened so far. The view of corruption and the attempt to define it by researchers is influenced by the scientific field of the researcher and the perspective from which he wants to define corruption. Therefore, there is no consensus on a comprehensive definition that touches all dimensions of corruption and has the approval of all researchers, although the total vocabulary of the definitions

mentioned above is the reason and detail in administrative corruption, which is the result of acts contrary to laws and bureaucratic behavior deviant and exploitation of public officials to their positions and powers, time and in many cases exceptional behavior produced by the large gap between what should be and what is being an informal administrative behavior alternative to formal administrative behavior necessitated by the real circumstances, necessitated by the social and economic transformation of societies. Perhaps the definition of corruption that is most popular in practice, especially for those working in development fields such as the world bank, is the exploitation or misuse of the public service for personal gain.

### ***3.1. Types of corruption***

- The mechanism of paying bribes and direct commissions to employees in order to obtain administrative service. When the administration becomes corrupt, its services become compensated and the public employee takes the opportunity to obtain a financial reward from the beneficiary of the service. Prepare to perform a duty under the temptation commission, which can be obtained, and can touch the imbalance in this situation through the adaptation of the administrative decision with the wishes of the bribe motive, even if the deviation of the administrative decision of the public interest and his blatant departure from the principles of the law.
- Exploitation of public office: In most developing countries, senior and high-ranking officials seek to exploit their positions for material gain. Over time, they turn to businessmen or business partners as well as their government jobs. They devote most of their attention to finding ways and means to increase their wealth. Account the interest in development programs and achieve the well-being and satisfaction of the citizens of their countries.
- Money-laundering: Some government officials in developing and other countries smuggle illegally and illegally acquired money into banks and money markets in foreign countries to invest in deposits in their banks for high interest, buying shares in foreign companies or buying real estate.
- Tax evasion and customs this behavior is usually carried out by businessmen from the private sector. They pay bribes to government officials in order to obtain tax cuts, exemption for long periods, or reduce customs duties, exempt them or exempt them by manipulating the laws or changing the specifications of imported goods on paper to reduce the volume of customs duties.
- The identification of the above points does not necessarily mean that the manifestations of corruption are limited to what is stated in them. The various forms and manifestations of corruption make it difficult to limit them to certain points. The assault on public money, for example, through the sale of some government institutions to certain goods and services and the exploitation of corruption opportunities here by manipulating prices and specifications or paying bribes to obtain foreign exchange at prices below market prices or to pay bribes for credit and even the corruption that accompanies privatization are all manifestations of corruption.

### ***3.2. The manifestations of corruption***

It is related to the manifestations of corruption, administrative, functional or organizational irregularities, and

the irregularities that are issued by the employee in charge of public service while carrying out tasks in the system of legislation, laws and regulations and the system of individual values that do not amount to reform and fill the vacuum to develop legislation and laws that take advantage of the gaps instead of pressure on decision makers and legislators for review constantly updated, here are the manifestations of administrative corruption in the lack of respect for working hours or laxity or laziness and irresponsibility and disclosure of the secrets of the job and manifestations of administrative corruption are forced citizens to follow twisted methods to accomplish their work because of the inability or failure of the administrative system for achievement, and the influx of government departments and institutions accompanied by the selection of unqualified administrative leaders and the failure of wage policies to provide the minimum requirements for living and the accumulation of gaps in laws and regulations and legislation and the penetration of elements experienced in administrative corruption to the higher administrative levels and in such situations citizens usually have to provide bribes to employees where he enjoys government employees at the same time, especially in senior administrative responsibility centers with the advantages of force and to obtain personal privileges in the state legally.

- Financial and economic corruption: In the financial aspect, corruption is the result of all financial deviations and violations of the financial rules and provisions that contribute to regulating the administrative and financial functioning of the government and its institutions and violating the directives of the supervisory bodies. Economic policies, poor distribution of wealth, resources and incomes, or burdening the government administration with heavy burdens and allocating large sums of money to carry out these tasks without monitoring, monitoring and accountability.
- Social corruption: Corruption is a disgraceful description of improper behavior resulting from the disintegration of the social value system. Even sociologists define the concept of corruption as a social relationship in violation of the rules of social conduct in the public interest. The practice of corruption refers to the lack of self-integrity of the person who practices it and therefore is a violation of the values of society and is based on the superiority of personal benefit to the public benefit corruption is a bad self-behavior reflected on others and practiced by an individual or a group of individuals government employee has powers and powers under the law corruption can be exploited if the public service is misused if the employee responds to customs, traditions, tribal, sectarian, family and regional affiliations so that the public service is transformed from a means of managing the public affairs of the community and a service tool it is being legally and the secretariat of the national sacred transformed into a commodity traded in selling and buying practice of corruption. The most dangerous result of corruption in this regard is the imbalance that affects the ethics of work and social values and corruption often changes the behavior of the individual and makes him deal with others materially and self-interest without taking into account the social values that call for the high public interest.
- Judicial and legal corruption: This is due to the duplication in the application of the legal texts and their interpretation according to the parties to the relationship, favoritism, courtesy and favoritism in favor of those of people of prestige the expense of the weak, lenient and complex routine procedures and illegal practices (during the implementation of the law or its application) by some jurists (lawyers and judges) the judicial justice system applied in many countries is not necessarily the lack of penalties for corruption (despite the possibility) or the existence of severe penalties for spoilers, but the legal

provisions are not properly applied when applicable form as a result of a selective judicial institution to undergo here and there to political pressure levels, this makes the judiciary is weak and deficiencies in its role as an institution concerned with the constitutional interpretation and adjudication of disputes laws, especially when the control of the executive power window and perhaps strong.

- Political corruption: Corruption is accompanied by varying degrees of political life, which is in one struggle for influence, interests and resources, which is also the management of public affairs. Compromise does not mean necessity or justification, but rather the interdependence of varying degrees, sites, gravity and spread between concept and practice and culture based on influence and conflict of influence and practice and culture the character of public affairs has been dominated by national authority and practice. The manifestations of political corruption are the corrupt totalitarian rule, the loss of democracy, it is the corruption that results in significant risks and damage to the state and society, which relates to the abuse of power from the top of the government pyramid for the sake of personal benefits, which is the conclusion of large commercial transactions within the framework of international relations.

#### **4. Data and analysis**

Although the phenomenon of administrative and financial corruption is a phenomenon in general and in all societies and across all contracts where the premise of research through the activation and unification of the role of the various regulatory bodies in reducing the phenomenon of administrative and financial corruption in IRAQ. Therefore, we relied on the analytical descriptive approach, which is based on describing the concepts in the study scientifically accurate, in order to determine its features and description have collected as much information as possible on the subject of the study and analyzed it carefully to produce useful scientific results.

Table 1 shows that the extrapolation of the components and their impact on IRAQ in some types of corruption is more serious, and include the impact and difficult treatment because it is complex and difficult to discover, as in the case of cultural and social corruption and cultural corruption, to some aspects of the state of corruption, the most blatant acts of corruption and the disruption of rights and collective participation in the decisions, and does not take the opinion of others and the other and other aspects include a good environment for the spread of cases of financial corruption and administrative wide.

Moreover, the results of the analysis do not measure the levels of actual corruption, but rather focus on the level of perception of corruption among state and business experts.

Transparency international does not conduct surveys and evaluations on its own, a set of external assessments that are rated, collected and adopted as findings of the corruption perceptions index, therefore, the results of the corruption perceptions index for this year are mostly based on the evaluations conducted in 2017.

In some cases, the questionnaires are conducted every two years: return to 2012.

**Table 1:** Types of corruption and administrative corruption and its peculiarities

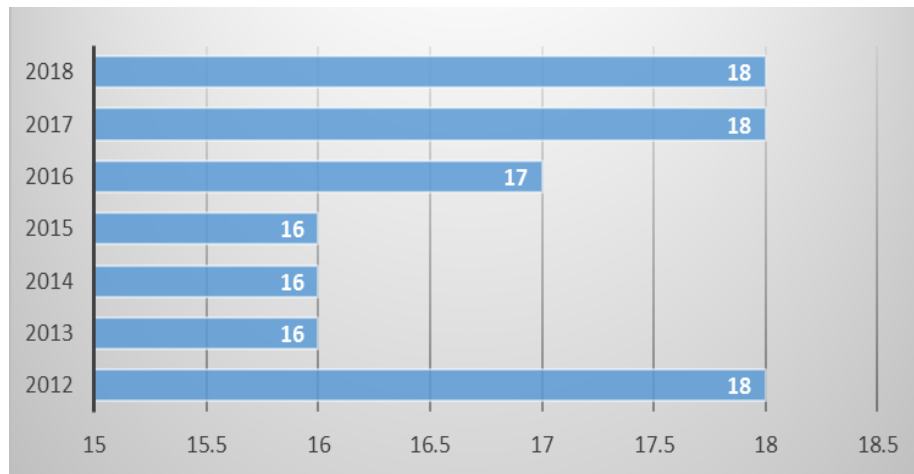
Type of corruption	Source	Effect of comprehensive	Ease of discovery	Processing speed	Cost of treatment	Degree of publicity
Small corruption	Junior staff	Partial and limited with individuals	Ease of discovery	Processing speed	Inexpensive	Clear
Big corruption	Junior staff	Effect of comprehensive	It's hard to find	Slow processing	Expensive	Clearer to average ambiguity
Political corruption	Senior politicians and leaders	Effect of comprehensive	In some cases hard to find	Slow processing	Expensive	Clearer to average ambiguity
Cultural corruption	Media organizations and research centers	Effect of comprehensive (Shading The Republic)	Hard to find and complicated because of the treachery good intentions	Slow processing relative	very expensive	Publicly and padded
Bureaucratic corruption	Management and their personnel	Specific	Ease of discovery	Processing speed	May be costly	Unclearly
Comprehensive corruption	All devices in state and corporate	Comprehensive dependent of the culture of corruption	Ease of discovery	Very slow It needs to work methodologies complicated	Very expensive	Clear
Partial corruption	Devices and departments and staff specific	Limited impact	Ease of discovery	Processing speed	Average to low	Unclearly
Civilizational corruption and social	Society culture and heritage	Comprehensive	Difficult to sense it to have convictions preconceived	Slow processing	Very high cost	Declared and understand the contrary
Corruption of organizations special business	Managers and companies staff may help for society	Specific	Ease of discovery	Processing speed	Medium cost treatment	Average clarity

Source: Taher Al Ghalibi and Saleh Al Ameri, Social Responsibility and Business Ethics, Dar Wael, Amman, 2010 page 362.

**Table 2:** Compare IRAQ's ratings in the corruption perception index between 2012-2018

IRAQ	2012	2013	2014	2015	2016	2017	2018
Evaluation of the Corruption Perceptions Index	18	16	16	16	17	18	18

Table 2 shows IRAQ's ranking improved slightly, with the country's assessment rising from 18/100 in 2012 to 16/100 in 2013 to 16/100 in 2014 to 16/100 in 2015 to 17/100 in 2016 to 17/100 in 2017 IRAQ is expected to staying 18/100 in 2018. While, IRAQ ranks 169 out of the 180 countries listed in the index.



**Figure 1:** Evaluation of the corruption perceptions index:

Figure 1 shows IRAQ's ranking improved slightly, with the country's assessment rising from 18/100 in 2012 to 16/100 in 2013 to 16/100 in 2014 to 16/100 in 2015 to 17/100 in 2016 to 17/100 in 2017 IRAQ is expected to staying 18/100 in 2018. While, IRAQ ranks 169 out of the 180 countries listed in the index.

Table 3: IRAQ's assessment is based on only five surveys; because the remaining studies either do not apply to IRAQ, such as the African development bank assessment, or not included in IRAQ's non-inclusion, such as the world economic forum. The table below shows a comparison between the results of each of the five assessments that make up the overall score for IRAQ 2012 and 2018. Since each assessment uses a different measure, the corruption perceptions index measures these points using a math account that facilitates the compilation and evaluation of results.

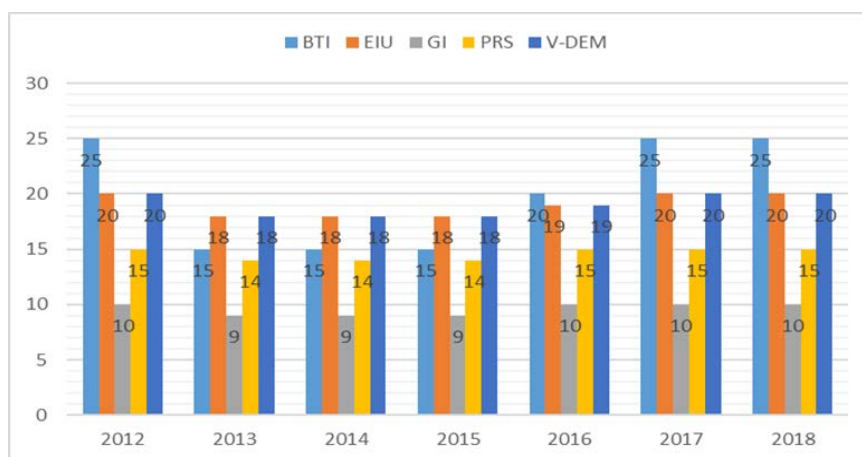
**Table 3:** Shows a comparison between the results of each of the five techniques that make up the total score for IRAQ from 2012 to 2018

Source	2012	2013	2014	2015	2016	2017	2018
BTI	25	15	15	15	20	25	25
EIU	20	18	18	18	19	20	20
GI	10	9	9	9	10	10	10
PRS	15	14	14	14	15	15	15
V-DEM	20	18	18	18	19	20	20

Table 3 shows that, Bertelsmann transformation foundation (BTI), is a german private enterprise based in



Gutersloh, it is funded primarily by a multinational company belonging to the Bertelsmann group, a media specialist, with offices in Brussels, Barcelona and Washington. The Bertelsmann transformation index is an assessment by a small group of non-resident experts, the initial assessment is conducted by one researcher who is required to answer two questions related to corruption: 1 To what extent do legal or political sanctions apply to stakeholders who abuse their positions? and the other: To what extent can the government successfully contain corruption? the expert's assessment for each question of 10 degrees, the corruption perceptions index is based on the Bertelsmann index for the transition from 2012 to 2018. The assessment of IRAQ in the Bertelsmann index has improved slightly, from 25/100 in 2012 to 15/100 in 2013 to 15/100 in 2014 to 15/100 in 2015 to 20/100 in 2016 to 25/100 in 2017 IRAQ is expected to staying 25/100 in 2018. Risk assessment report in the economic intelligence unit (EIU)the economist intelligence unit is the research arm of the London-based economist, a global research and consulting firm that meets the needs of companies and policymakers around the world. The risk assessment report is an expert assessment of the company. Therefore, there is limited general information about the assessment process, and the extent to which the economic intelligence unit has access to information from the ground. Risk assessment of according to global statistics(GI), a global consulting and information firm based in Washington, DC, it provides services to mostly business people, the GI index includes six factors to assess corruption: Political, economic, legal, tax, operational, and security. (GI) therefore, data is accessed through the world bank's world governance indicators portal. The latest data available to 2012 to 2018 range from 1.0 ("maximum corruption" to 5.0 "minimum corruption") of IRAQ in 2012 unchanged at 9/100, to 2018 in 10/100 the worst result among the five assessments. Risk guide (PRS) the assessment ranges from 0 ("the highest possible risk" and 6 "the least potential risk"). The country's overall assessment is calculated as the total of the quarterly assessments covering the period from 2012 to 2018. The standard result of IRAQ remained changed 14/100 to 15/100. Evaluation of the types of democracy (V-DEM) this assessment is organized by a group of experts at the university of Gothenburg in Sweden and the university of Notre Dame in the United States of America. Rather than relying on one evaluation expert, the V-DEM assessment includes the views of many local organizations. The rating ranges from 0 (low to 1 high), and IRAQ has a score of 0.82 in the latest V-DEM assessment, which is equivalent to 20/100 in 2012 to 18/100 in 2013 to 18/100 in 2014 to 18/100 in 2015 to 19/100 in 2016 to 20/00 in 2017 to 20/100 in 2018.



**Figure 2:** The country's overall assessment is calculated as the total of the quarterly assessments covering the period from 2012 to 2018

Figure 2: (BTI) shows that to what extent can the government successfully contain corruption? the expert's assessment for each question of 10 degrees, the corruption perceptions index is based on the Bertelsmann index for the transition from 2012 to 2018. The assessment of IRAQ in the Bertelsmann index has improved slightly, from 25/100 in 2012 to 15/100 in 2013 to 15/100 in 2014 to 15/100 in 2015 to 20/100 in 2016 to 25/100 in 2017 IRAQ is expected to staying 25/100 in 2018. (EIU) the economist intelligence unit is the research arm of the London-based economist, a global research and consulting firm that meets the needs of companies and policymakers around the world. The risk assessment report is an expert assessment of the company. Therefore, there is limited general information about the assessment process and the extent to which the economic intelligence unit has access to information from the ground. (GI) data is accessed through the world bank's world governance indicators portal. The latest data available to 2012 to 2018 range from 1.0 ("maximum corruption" to 5.0 "minimum corruption") of IRAQ in 2012 unchanged at 9/100, to 2018 in 10/100 the worst result among the five assessments. (PRS)the assessment ranges from 0 ("the highest possible risk" and 6 "the least potential risk"). The country's overall assessment is calculated as the total of the quarterly assessments covering the period from 2012 to 2018. The standard result of IRAQ remained changed 14/100 to 15/100. The V-DEM assessment includes the views of many local organizations. The rating ranges from 0 (low to 1 high), and IRAQ has a score of 0.82 in the latest V-DEM assessment, which is equivalent to 20/100 in 2012 to 18/100 in 2013 to 18/100 in 2014 to 18/100 in 2015 to 19/100 in 2016 to 20/00 in 2017 to 20/100 in 2018.

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