

**T.C.
ISTANBUL GEDİK UNIVERSITY
INSTITUTE OF GRADUATE STUDIES**



**SCHEDULING IMPLEMENTATION OF AN ANTI-CORRUPTION
STRATEGY IN THE GOVERNORATE OF BAGHDAD**

MASTER'S THESIS

Tareq Zeyad Fahad AL-MAJMAIE

**Business Administration Department
Business Administration in English Program**

NOVEMBER 2021

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T.C.
İSTANBUL GEDİK ÜNİVERSİTESİ
LİSANSÜSTÜ EĞİTİM ENSTİTÜSÜ MÜDÜRLÜĞÜ

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DECLARATION

I am, Tareq Zeyad Fahad AL-MAJMAIE, as a result of this declare that this thesis titled “Scheduling Implementation of An Anti-Corruption Strategy In the Governorate of Baghdad” is original work I accomplished for the honor of the graduate degree in the workforce of Business administration. I additionally announce that this proposal or any piece of it has not been submitted and introduced for some other degree or exploration paper in some other college or establishment.
(25/11/2021)

Tareq Zeyad Fahad AL-MAJMAIE

DEDICATION

To the one who encouraged me and blessed my path with his prayers and supplications, and motivated me to love knowledge and to defy difficulties.

To the crown of my head... my beloved father (may God have mercy on him).

To the soul of my dear mother, I pray to God to have mercy on them in this world and the hereafter as they raised me when I was young.

By doing this work.

To you all I dedicate this humble effort, I ask God Almighty to accept it, and benefit from it, it is yes

Lord and yes patron.

PREFACE

Praise is to Allah, Lord of the planets, you have blessed us, and thanks be to God for his bounty and charity. I am grateful to him, source of all wisdom who honored mankind with mind and knowledge.

In all I would want to express my heartfelt appreciation and gratitude to my role model and mentor.; Dr. (Enver Alper Güvel) for his continuous support, guidance and his remarkable feedback that eventually come up with this value-adding research.

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Finally, my appreciation is to all friends who stood by me and looked forward to witnessing my success

November 2021

Tareq Zeyad Fahad AL-MAJMAIE

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SCHEDULING IMPLEMENTATION OF AN ANTI-CORRUPTION STRATEGY IN THE PROVINCE OF BAGHDAD

ABSTRACT

The research aims to provide a road map on suitable controls related to scheming of the national conduct of the anti-corruption strategy for (2017-2020), by utilizing available data to the researcher, who in turn analyzed them and delivered conclusions to decision-makers in the province, for the purpose of decreasing inclusive corruption index released by Transparency International Organization and then implement improvements step by step in accordance to recommendations.

Baghdad province is the research community which was selected as Iraq's capital had widespread corruption misconducts in governmental entities, in addition to responding to newly issued and amended provincial irregular Law province (#21), and instructions of the Supreme Committee to set for the transition government, as this issue has serious impact on overall functioning and performance of Iraq state.

The research adopted an analytical methodology for studying collected financial and managerial data as well as indicators regarding the province, in addition to conducting unstructured interviews with heads of departments and units at which were asked about some of data, since the researcher used the descriptive statistics (percentage, mean, Cross Tabulations) to demonstrate practical aspects of corruption phenomena in the research.

- a. Proceeding immediate actions directed toward curbing corruption, thus hindering the occurrence of a large-scale corruption.
- b. Lack of an obvious strategic vision for the management of social activities, in spite of increased yearly numbers of implemented projects. This management is challenged with slowness in schedules and inability to take remedial actions.
- c. Ineffectiveness of health sector emphasizing on horizontal expansion rather than the vertical one.
- d. Inaccuracies in drawing up of technical and economic studies in urban designing and establishing of the Baghdad Gates, with a critical delay in putting a timetable for proper implementation of these projects.

Keywords: *Keywords: Anti-corruption, Anti-corruption methods in Baghdad, Anti-corruption plans*

BAĞDAT İLİNDE YOLSUZLUKLA MÜCADELE STRATEJİSİNİN PROGRAMLANMASI

ÖZET

Araştırma, (2017-2020) için yolsuzlukla mücadele stratejisinin ulusal uygulamasının planlanmasıyla ilgili uygun kontroller hakkında bir yol haritası sağlamayı, araştırmacıya mevcut verileri kullanarak, araştırmacı bunları analiz ederek ve karara varmak için sonuçlar iletmeyi amaçlamaktadır. ildeki üreticiler, Uluslararası Şeffaflık Örgütü tarafından yayımlanan kapsayıcı yolsuzluk endeksinin düşürülmesi ve ardından tavsiyeler doğrultusunda adım adım iyileştirmeler yapılması amacıyla.

Bağdat ili, Irak'ın başkenti olarak seçilen araştırma topluluğudur ve hükümet kuruluşlarında yaygın yolsuzluk suistimallerinin yanı sıra, yeni çıkarılan ve değiştirilen il düzensizlik yasasına (#21) ve Yüksek Komite'nin geçiş hükümeti için belirleme talimatlarına yanıt verdi. Çünkü bu konu Irak devletinin genel işleyişi ve performansı üzerinde ciddi bir etkiye sahiptir.

Araştırma, tanımlayıcı istatistikleri kullandığından, bazı veriler hakkında sorulan bölüm ve birim başkanları ile yapılandırılmamış görüşmeler yapmanın yanı sıra, toplanan mali ve yönetsel verilerin yanı sıra il ile ilgili göstergeleri incelemek için analitik bir metodoloji benimsemiştir (araştırmadaki yolsuzluk olgusunun pratik yönlerini göstermek için yüzde, ortalama, Çapraz Tablolar).

- a. Yolsuzluğun önlenmesine yönelik acil eylemlerin yürütülmesi, böylece büyük çaplı bir yolsuzluğun ortaya çıkmasının engellenmesi.
- b. Uygulanan projelerin yıllık sayısının artmasına rağmen, sosyal faaliyetlerin yönetimi için açık bir stratejik vizyon eksikliği. Bu yönetim, programlardaki yavaşlık ve düzeltici önlemleri alamama ile karşı karşıyadır.
- c. Dikeyden ziyade yatay genişlemeye vurgu yapan sağlık sektörünün etkisizliği.
- d. Bağdat Kapılarının kentsel tasarım ve kurulumunda teknik ve ekonomik çalışmaların hazırlanmasındaki yanlışlıklar, bu projelerin uygun şekilde uygulanması için bir zaman çizelgesinin belirlenmesinde kritik bir gecikme.

Anahtar Kelimeler: *Anti-corruption, Anti-corruption methods in Baghdad, Anti-corruption plans*

1. INTRODUCTION

1.1 The Purpose

The initial signals started to show up within the framework of the general idea of the past Wednesday and on (12 activities):

1. Accumulates incoming mails at the present time, for the purpose of putting them in practice, as a method of demonstrating a critical aspect of transferring authorities of some ministries and clarifying the avoided acts in order not to redo past mistake.
2. Indicates essential higher interest by local governments in Baghdad and the whole of the provinces, and the global organization of the World Organization.
3. Field, data sources, location, time, and support.

1.2 Research Parameters (Time and Place)

A - Time parameter: The research represented the following years of (2010-2011-2012 -2013-2014).

B - Place parameter: The search was implemented in the Baghdad Provincial Office located in Baghdad - Al-Salhiya.

1.3 Sources of Information and Data: the Research is Based on the Following

Firstly: The theoretical aspect:

- 1- Arab sources, as well as a few international studies and publications.
- 2- Relevant laws and directives.

Secondly: the practical aspect: focuses of the activities' implementation of the Baghdad Provincial Office throughout the adoption of the programmatic analysis approach, as the governorate's operation was distributed based on various processes,

and after then the results of every activity was assessed through examination, inspection and investigation.

Individual interviews and then evaluation of the departments' functioning as a whole.

1.4 Method and Technique

Baghdad's governorate was chosen as the study community since it is represented by its administrative entities. The following criteria were used to define the sample:

1. The introduction of the irregular governorates law in a region no. 21 of 2008, the first amendment no. 15 of 2010, and the second amendment no. 19 of 2013, involving extensive authorities such as separating some departments from their ministries and tying them to the governorate (health, education, municipalities, labor and social affairs).
2. The acute and obvious lack of basic service provision, which necessitates the governorate carrying out its legal and constitutional responsibilities to define these issues by developing a clear strategy, planning its implementation, and constantly monitoring its activities in order to improve its performance and functionality.

1.5 Draft Plan

This is plan includes five chapters:

The first chapter: includes a methodical introduction with clarification of research purpose, importance and hypotheses.

The second chapter: elaborates on the theoretical framework and literature review of the research variables.

The third chapter: contains the design and testing of the research variables.

The fourth chapter: includes data analysis and hypotheses testing.

The fifth chapter: contains the results' recommendations and conclusions.

1.6 References and Appendices

The references and appendices varied to include periodicals, books, articles, theses, and websites

2. RESEARCH METHODOLOGY AND PREVIOUS STUDIES

2.1 Research Methodology

The research value stems from providing new results regarding public issue that will definitely benefit a whole society through giving clear vision, mission and strategy that can be applied on reality, particularly by responsible heads of units. In addition, this topic is essential to be studied further by other researchers in the future.

The methodology followed the steps of prior scientific researches that were illustrated in literature review. This chapter introduced research problem, its importance and objectives, community and the sample, and place and time parameters.

(The Role of Analyzing Financial in Lowering Organisational and Financial Corruption - Translational Research in the General Company for Marketing Medicines and Medical Supplies, 2009): a raised serious to the Board of Trustees at the Arab Institute for Certified Public Accountants - Baghdad as part of obtaining a legal accounting certificate. The study's goal is to demonstrate that performance is efficiently and effectively implemented in accordance with set criteria and indicators in order to achieve satisfactory performance in a way that allows the administration to make suitable decisions and achieve quality. The analysis spanned the years 2001 to 2006, and it decided that the most important are listed in chronological order. (1. the weakness of information system that involves inability to provide detailed data and information about the reality of the organization's activities and operations, such as remaining materials quantity in the stores, 2. Neither plans nor financial budgets are disseminated to all departments; moreover the role of each department is not clearly defined and thus still ambiguous. Every employee in the organization has a responsibility, and what has been investigated is inconsistent with the goals. The organizational structure's weakness and incompatibility with the type and amount of work, the absence of clear job descriptions, ineffective control systems, and a lack of sufficient delineation of authority and duties).

(Al-Attar study, 2013): (assessing success indicators, determinants and negative phenomena in the implementation of the national anti-corruption strategy): The study concluded the following: the necessity to have long-term perspective in implementing the national anti-corruption strategy, to ensure its effectiveness and efficiency. Generally, there is a general weakness in the mechanisms utilized in the national plan to combat corruption in specific ministries, and there is a disparity (difference) between outcomes and accomplishment rates to minimize misbehavior. According to the surveyed ministries, the checklist findings are more reliable since they represent objective results provided by the researcher rather than field statistics.

The value from previous studies:

1. The value added from this research is setting schedule of implementation of clear strategy for combating administrative corruption, since previous studies neglected this important aspect.
2. The researcher has emphasized on exposing the impact on specified entities in Baghdad governorate and its manifestation on life of the Baghdadi citizens. On the other sides, the research sheds light for people in charge on the negative effects of not considering accurate scheduling for implementing anti-corruption strategy.
3. The timing is critical as research is provide while Baghdad governorate is standing on the verge of an important historical event as process of powers' transfer occurs, and this therefore necessitates paying attention to addressing misconducts and putting necessary strategies and measures to prevent them.

2.1.1 The research problem

The Associated With negative outcomes Strategy represents a vision, a mission, and a roadmap for institutions in Iraq as an attempt to combat corruption in the short and long run, as well as to strengthen citizens' trust in their government's institutional work, by achieving a set of goals aimed at changing misconducts into best practices.. Accurate and periodical evaluation of standards' adoption will assist in guiding efforts and motivating institutions' administrations towards acting proactively in their endeavors to combat corruption in Iraq (the National Anti-Corruption Strategy in Iraq for the period from, 2019- 2020).

The lack of proper definition of various determinants in the National Anti-Corruption Strategy such as setting timetable, as well as failure of defining correction mechanisms has resulted eventually in a deterioration of Iraq's position, since corruption has affected all levels and entities, according to the reports of Transparency International. Consequently, the following questions shaped the research problem:

1. What are the many types of corruption and what causes them? What are the tactics for countering it, including the execution and control mechanisms of the national anti-corruption strategy?
2. What are the most prominent negative consequences being encountered by Baghdad governorate as a result from lack of implementation schedule?

2.1.2 The importance of research

According to Transparency International statistics, most Iraqi government departments and entities have seen an increase in corruption, either financial or administrative, during the last five years, necessitating the development of effective and efficient remedies.. The importance of the research is highlighted in resolving scheduling aspect in the National Anti-Corruption Strategy for the period from (2019-2020).

According to the aforementioned strategy, as well as:

1. It considered a variety of issues that must be addressed by the governorate and its officials in order to ensure strategy's success and put it into practice, which has become a critical for the next stage of transferring powers of some ministries to them. Also, having lessons learned and recommendations to previous errors.
2. It defines aspects that either Baghdad or other governorates have missed, that should be considered in the long, moderate and brief terms to improve the indicators of Transparency International. It helps like early alarm system.

2.1.4 Research objectives

The research intends to accomplish the following goals:

1. Provide a road plan for the proper control measures connected to the scheduling of the national anti-corruption strategy's execution.
2. Provide a revolutionary experience for research and higher administrators in the province on how to advantage from and utilize existing data, as well as aid in providing relevant counsel to decision-makers.
3. Reduce the Transparency International overall index of corruption prevalence for Iraq, and notably for the governorate of Baghdad.
4. Focus on areas that require improvement and monitor efforts connected to anti-corruption in accordance with the national policy.
5. Provide a clear guideline for government agencies on how to implement the Associated With adverse outcomes Strategy and what indicators should be used.

2.1.5 Research community and sample

Baghdad governorate was chosen as a study community, while its administrative entities are taken into account. The following criteria were used to choose the sample:

- 1- Issuing the irregular governorates' legislation in a region no. 21 of 2008, with the first amendment no. 15 of 2010, and the second amendment no. 19 of 2013, containing wide powers specified in the law, such as separating some department from their ministers and re-linking them towards the governorship (health, education, municipalities, labor and social affairs).
- 2- The governorate's legal and constitutional duties require it to discharge its legal and constitutional responsibilities and strive toward resolving this situation. This could only be accomplished by developing a clear plan, scheduling its execution, and regularly monitoring its actions, all of which contribute to improved performance.

2.1.6 The time and place parameters

Time parameter: The research covered years (2019-2020).

Place parameter: The research was chosen to be studied in the Baghdad Provincial Office, located in Baghdad - Al- Salhiya.

The research has two parts, as follows:

Firstly: The theoretical part, which includes:

- 1- Local resources and international foreign ones in addition to articles, studies and thesis.
- 2- Relevant laws, circulations and directives.

Secondly: the practical part, which involves studying and analyzing the activities and operations being implemented in The programmatic analysis technique was used by the Baghdad Provincial Bureau. The governorate's work was divided into numerous activities, and the performance of each activity was evaluated through research, analysis and inspection.

Personal interviews and then evaluation of unit performance as a whole.

2.1.7 Previous studies

(Saeed, 2007): "The impact of the value system for workers in administrative corruption in Iraq / an experimental study in selected Iraqi ministries": The study focused on putting a theoretical framing for the administrative corruption phenomenon, its standards, classifications and suggested strategies to combat it, as well as concepts, principles, values and their classifications as well as philosophical schools that elaborated on them, in order to enrich the intellectual debate, and place an index that measures and diagnoses the degree, type and factors beyond administrative corruption. The study illustrates the issue of corruption in Iraq, analyzes and evaluates its various aspects.

2.1.8 The most important results of the study

In management science, there is no one definition of administrative corruption, however scholars used to differentiate it based on factors such as ethical, functional, post-functional, and legal. However, none of these criteria are flawless, as criticism makes choosing one "difficult." Administrative corruption is a widespread

occurrence in both affluent and poor communities, in both developed and developing countries. Its procedures varied, its motivations fluctuate, its parties and agents are numerous, and its incidence rates vary between nations. Furthermore, authors and researchers rely on the indications and criteria used to detect administrative corruption. can be measured and classified.

(Abbas, 2008): "Administrative and Financial Corruption in Iraq, its Manifestations, Causes, and Means of Treatment): The research aims to find out the various manifestations of administrative and financial corruption at country level, inspect them and propose appropriate methods to bypass their recurrence in order to ensure that their negative impacts on development process is minimized; whether economic, social and administrative. The administrative and financial corruption is one of the phenomena of administrative inefficiencies that result from negative attitudes of some members and affect the life of whole society.

2.1.9 The most important findings of the study

The origins of administrative and financial corruption in Iraq are deeply established, a phenomena that did not emerge suddenly, but rather accumulated over time. Comprehensive answers cannot be offered without an integrated grasp of all the political, economic, and social situations in Iraqi society, as disparities in wealth and income distribution are a primary source of a widespread sense of injustice and unfairness, and that the rule of the state of law as well as institutions have a significant impact in solving the issues and generating a significant incentive for many to fight corruption in light of the perception of the existence of the rule of law and legislation while ensuring the availability of security and safety and the absence of threats By murdering, excluding, and marginalizing people.

(Al-Fattli, 2009): "Administrative and Financial Corruption and its Economic and Social Effects", Explanations in Selected Countries "Iraq, Singapore, the United States":

The negative effects and expenses of administrative corruption are very high, especially on developing countries, which are considered a "fertile" ground for it to emerge, grow and spread due to lack of sufficient legislations, laws and monitoring bodies. This has resulted in waste of natural resources and public wealth which means loss of billions of dollars. Corruption is like cancer that harms country body

depleting economy and causing migration of capital outside Iraq. Corruption threatens the whole system of values and morals in society; this would hinder all aspects and phases of development processes. Education may help foster an anti-corruption culture at all levels in countries, particularly those without religious motivations, laying the groundwork for addressing issues at all levels, national and international.

3. LITERATURE REVIEW

3.1 Introduction

This chapter addresses the first issue posed in the study problem: "What are the different forms of corruption and what causes them?" What are the primary anti-corruption tactics, as well as the methods for executing the National Anti-Corruption Strategy? What are the primary stages of the implementation plan??).

This chapter is divided into four sections, the first of which elaborates on the concept of corruption, its forms and types, and the most important causes, the second of which classifies various types of strategies to combat administrative and financial corruption, the third of which focuses on the basics and tools of designing and implementing national anti-corruption strategies, and the fourth of which emphasizes on scheduling the implementation of the National Anti-Corruption Strategy.

3.2 Corruption Concept, Types And Causes

Administrative and financial corruption has become a worldwide issue, and it is now prevalent in all communities, rich and poor, educated and uneducated, powerful and weak. It is both a deep-rooted phenomenon and a disaster with multiple characteristics that are difficult to define, and the degree of inclusion varies from civilization to society. In an effort to solve this major issue, modern communities are continually battling it and instituting disciplinary measures to penalize those engaged who obstruct the path of normal and healthy growth of their society. As a result, in every community, a high index of administrative corruption is seen as significant evidence of underdevelopment, an inefficient economy, poor governmental control mechanisms, and weak laws and legal systems, whereas the contrary is true. 'Corruption' is a difficult word to describe and define: "It is the abuse of power for personal gain." By analyzing the most significant aspects driving corruption from the a societal perspective, it can be limited to the apparent lack of moral values and religious norms, as well as the absence of a culture of naturalization, not to mention

the absence of strict organizational control mechanisms and the principle of positive and negative reinforcement; this includes any act of either a senior official committing legal and financial transgressions and not being punished in accordance with the legal and constitutional provisions. Instead, citizen needs a good role model and providing rewards for good deeds that awaken consciences and strengthen belonging to the homeland.

Corruption frequently employs unethical methods to get finances, jobs, tenders, contracts, and auctions, as well as approves projects on paper however not implementing them, or for example signs commercials, exports and production agreements, uses resources, and falsifies documents and certificates. Such misconducts are countless, but all has one thing in common; they are theft. Embezzlement, usurpation, appropriation of state funds and properties and fraud and forgery are unlawful and illegal, for any pure personal benefits. It is criminal exploitation based on an obvious misuse of influence, authority, and position. This is regarded as a tremendous violation of trust, as well as an alien culture that has infiltrated our society on a massive scale, eradicating a sense of shame and weakening ideals of honesty and integrity. Corruption is a disregard for human values whether patriotic, social and cultural ones and it reinforces the degeneration of pure self- utilitarianism and serving purely self-interested opportunism in atmosphere of disgusting extremism, unprofessionalism and hypocrisy in way that harms, oppresses and excludes others "<http://www.ahewar.org/debat/show.art.asp?aid=127933>"

3.2.1 Definition of corruption

Corruption is defined as a crime that breaches religion, morality, values, and the law, and it involves behaviors that result in illicit earnings, such as stealing, conflict of interests, fraud, monopoly, usury, and scam. Moreover, it is dangerous since it stands in front of halal income. This serious phenomenon has been discussed by many researchers, who concluded how it is harmful on individuals, societies, and states levels. Corrupt people lack Islamic principles and noble morals, relegating them to the definitions of vices and offending others, thus resorting to graft methods, using authorities and work relationships, earning money wrongly and distorting the public discipline.

It is a broad phrase with several definitions, the most notable of which are:

- Using government service for personal benefit (World Development Report, 2017:124)
- Using public office for personal benefit (Morrow, 2018: 11)
- Using one's position for one's own gain (Al-Mal, 2019:76).
- According to Johnston, it is the misuse of positions by "categorizing public functions" or public resources for the goal of private gain (Johnston, 2020:12)

The foregoing definitions make it apparent that the intent or goal of corruption is to earn private gain or personal profit. There were differences in these definitions regarding the sectors in which corrupts operate to achieve their goals, with the first, second, and fourth definitions restricting corruption to public offices only, which is contrary to reality, because corruption occurs in both the public and private sectors simultaneously, or in each sector separately. In terms of the third definition, it is broad enough to encompass the use of position to include the exploitation of one's influence and authority in both the public and private sectors.

- The fourth definition was different as it refers only to administrative and political corruption. As for the administrative, it was the exploitation of small public officials for their jobs to achieve personal interests. As for the political, it is represented in the embezzlement of public assets and funds by senior officials (Al-Jabri, 2010: 2).

Definition of Corruption: can be defined as dishonest acts by persons in positions of authority, such as managers, government officials and others, for their personal gains. Examples of corruption involve giving and accepting bribes and improper gifts, illegal political transactions, fraud or deception, manipulation of election results, illegal transfer of funds, fraud, money laundering, etc.

- 1 Immoral acts that include long list of extortion, bribery, nepotism, embezzlement, etc., but in terms of size, they are in two main forms as follows:

Minor or petty corruption: whose effects are small and generally unclear on the country level, as it is about small amounts of money, or related to people who do not have a strong influence state-wide, but their effects can be exacerbated to cause

major problems. Forms of minor or petty corruption are paying undue money to get university places, or to get quick work promotions, or to move to another judge to reverse court's decision, and so on. Huge corruption list has a direct and long-term negative impact on the country, as it involves huge sums of money, and mostly performed by high-ranking officials in the country. Examples include embezzlement of funds that were intended to establish projects that serve the general public, or to increase funds allocated to law enforcers, or officials in the state to legislate laws for the benefit of particular persons or groups, to give bids and jobs to unqualified people, to accept bad or inexpensive projects, and so on.

- 2 Personal greed, where humans have an innate motive for ownership and control, and the cause of corruption is sometimes due to the absolute desire of officials for money and power, without considering the ethical standards. Low patriotic and moral sense that may result from lack of education, or the negative educational experience that the official went through. Low awareness and lack of courage among other people and acting fearfully to confront corruption misconducts and corrupt people, they turn a blind eye and remain silent about corruption, which encourages the corrupt to continue their work more. The existence of cultural environments that encourage and promote corruption, in which evasion of responsibilities and taking personal gains through illegal means can be considered admirable in some communities. Undetering laws and regulations, as legal negligence of small scale corruption in prone areas that may lead to widespread corruption, also the slow judicial processes in some countries stimulate misdeeds, and obstruction of justice. Lack of ethical standards in promotions, when undeserving people are promoted dishonestly.

3.2.2 The concept of corruption in language

The term corruption appears in various passages of the Holy Quran, including:

Corruption occurred on land and water by what gained the hands of the people. God Almighty believed Surat Al- Rum, Verse 41. Moreover, they seek corruption on the earth, and God despises corruptors. Verse 64 of Surat Al-Ma'idah was correct. Language corruption is the polar opposite of reform. Corruption destroys rather than brings rewards. In Islam, a corrupted contract is void, a corrupted man commits an

unjustified sin, and a man who wants to ruin anything commits corruption and spoiling. Corruption causes irreversible harm and cannot be tolerated (Al-Hamdani, 2017: 6).

According to the Mukhtar of As-Sahah, the word (corruption) originates from (damaging) anything since it is corrupt and spoilt, and the spoiler is a sinner and transgressor (Al-Razi: 2019: 503).

As for Al-Munajjid, he elaborates the linguistic interpretation of the word corruption, confirming that (corrupting it) is against (reforming it) and corrupt people have assaulted, so they corrupt it, and corruption is the source of irresponsible manipulation of rights and properties (Jesuit, 2020: 551).

3.2.3 Conventional concept of corruption

There is no specific definition of corruption that sums up all its types nowadays, but there are different trends that all agree as being it an abuse of public interests or public resources for personal gains.

Corruption occurs when an employee takes or demands a bribe to facilitate a contract or a procedure for a public procurement, as described by the International Monetary Fund in 1996. Corruption can also occur without resorting to bribes by placing relatives as (favoritism and patronage) or simply stealing governmental funds.

The phenomenon of administrative corruption is common in capitalist societies, where the degrees of corruption differ corresponding to level of development in the state. Also, third world countries, corruption of state institutions and low levels of social welfare reaches their maximum, resulting in backwardness and increasing unemployment rates.

Corruption may spread to the infrastructure of the government and society; this expansion and dissemination in functional components and community affairs, slowing the mobility of whole development initiatives and constraining the incentives for productivity expansion, and the catastrophic consequences and adverse consequences of the spread of this deplorable attitudes affecting all the fundamentals of life for citizenry, wasting funds, income, economic output, time, and energy sources. All of this impedes the performance of responsibilities and the completion of jobs and services, resulting in a sabotage system that further delays the

development process not only at the economic and financial levels, but also in the political, social, and cultural areas, not to mention the institutions and public service departments that have a direct and daily relationship with people's live (**Al-Waeli, 2006: 3**)

3.2.4 Types of corruption

Financial corruption:

Financial corruption is a misuse of power used to earn illegal materialistic benefits by breaking laws and failing to follow ethical norms (Al-Sharif, 2004: 2). Financial corruption is also described as the totality of financial violations and breaches of financial rules and laws that govern the development of administrative and financial activities in the state and its institutions, as well as violations of financial control authorities' directives. It involves military transactions, the rise of organized crime, tax evasion and customs evasion, financial inefficiency, and waste of public funds ... etc. (Al-Shammari and Al-Fattli, 2008: 14)

Financial corruption manifests itself in a variety of ways, the most prominent of which are as follows: (Abdel- Azim, 24: 2000)

- 1 Embezzlement and misappropriation of public finances, such as inflation of public expenditure, such as excessive bills for the benefit of specific persons and classes.
- 2 Trading through the position (profit), such as if a public employee accepts fees in exchange for a service provided by government free - of - charge to community members or exceeds the recommended fee in order to achieve profits, and this case is legally known as (usurpation) in order for the person to take which one he/she has no right to or advantage of the entity victor works for.
- 3 Brokerage would include currency markets manipulation, including such currency and term deposit trading of stocks and bonds, as well as some actions issued by brokerage firms, such as issuing more shares without gain enhanced, as well as illegal speculation that seeks to influence stock prices or spread rumors, hidden money transfers and the use of private information, or the closing of bargains that yielded enormous profits..

Al-Fadil also listed the most prevalent and dangerous types of financial corruption in the country.: (2004: 82)

- 1 Land allocation: choices made by higher administrative organizations that typically take the form of gifts to be exploited subsequently in real estate speculation and wealth growth.
- 2 Using foreign assistance monies for personal gain
- 3 Banks make courtesy loans without requiring real guarantees to prominent businesspeople who have connections with centers of influence and authority.
- 4 Commissions on infrastructure contracts and transactions involving the army.
- 5 Commissions earned as a result of the person's position.

The followings are among most critical causes of financial corruption: (Saqr 2006: 29)

- A. Massive seduction, such as the amount of bribes, that motivates corrupt to commit financial malfeasance.
- B. Possibility of committing financial corruption, such as the absence of accountability, the ineffectiveness of current control measures, or the administration's capacity to invalidate them.
- C. Accepting or accepting what appear to be legitimate arguments for financial corruption.

Causes of Corruption:

There are various common causes of corruption such as political, economic, environment, professional ethics and morality and, and of course, habits, customs, tradition and demography. The followings are causes of corruption in more explanation:

1. Political causes:
 - a. Absence of political role models: weakness of political leaders to fight corruption is mostly due to their involvement, or some of them, in corruption issues. Also their failure to activate disciplinary measures related to prevent corruption and deepen the so-called culture of integrity and the rule of law. (Al-Nasser 2002 17)

- b. The spread of governmental bureaucracy
 - c. The over-centralization in governmental institutions and being administrations centered in hands of few officials.
 - d. Weak performance of the three systems: legislative, executive and judicial; since there is concealment on many violations and misconducts due to presence of quotas. Also, lack of political role models as well as weak will of political leaders to fight corruption due to their indulgence and partisan nepotism, and the transformation of important ministries and departments into a province-affiliated; this resulted in having whole groups and classes who are immune from accountability, moreover being hired in high positions with poor competences and moralities, since they are selected on the basis of favoritism, political affiliation and partisan loyalties (Al-Issawi, 5.206)
2. Social reasons: social complicated conditions are regarded as one of wars effects and consequences on society; as external interventions, sectarianism, favoritism, and the unstable psychological state been in Iraqi society. Citizens suffered from fear and insecurities and rushed to seize opportunities of collecting as much money as possible as a precaution for the future. In addition to poverty, ignorance, injustice, the absence of a integrity, the dominance of material values, and the weak influence of the family and society (Al- Mousawi, 1020)
 3. Economic reasons: The deteriorating economic conditions that motivate the behavior of corruption, as well as the high cost of living, in addition to increasing pressures of life style, unemployment, low and irregular salaries, and fluctuations in oil revenues (Al-Rifai and Juma'a, 2005: 09).
 4. Administrative and organizational reasons: the complicated and illogical procedures (bureaucracy, ambiguity and plurality of legislations, or not adoption of competencies-based approaches in various administrative aspects). (Amber 37: 2012)

Administrative corruption:

Bash illustrated that administrative corruption includes various activities that take place within a government administrative systems and entities that actually lead to

diverting their work away from official goals, mainly prioritizing private interests over public ones, whether it is single action or collective organized manner" (Bash (2002: 203).

Administrative corruption is also defined as an abuse of powers to obtain benefits of an individual, group, or specific class in a way that violates the law or moral standards.

Administrative corruption is about functional or organizational deviations and violations that occur by the public sector's employees while performing their responsibilities in legislation, legal, controls, while exploiting their positions and powers to obtain benefits illegally; for example: bribery, favoritism, nepotism and fraud. Administrative corruption may be represented in favoritism of hiring relatives, as well as politically be biased base on partisan or clan loyalties - or failure to perform work. The followings are among the most recurring practices: (Ali 1997: 21)

- a. Lack of respect for working times: when the employee acts irresponsibly towards time, thus delaying the completion of their functions and transactions, whether this is intentional or unintentional. Dereliction at work leads to administrative corruption because citizen will seek other ways other than legal ones to have his/her transaction done.
- b. The employee's refusal to perform his/her works as required: The employee's failure to exercise authorities he/she is entitled to, as a result of lack of confidence in his capabilities and fear of error. Such beliefs result in negative effects and harms trust between citizen and employee, reinforcing whole culture of corruption.
- c. Low achievement levels: lack of sense of responsibility let some employees to fragment single transaction among several employees as more decision-makers will decrease their exposure to responsibility and thus accountability for results.

3.3 Strategies to Combat Administrative and Financial Corruption

There are different classifications of strategies focusing on eliminating administrative and financial corruption, which can be summarized as follows (Al-Kubaisi, 2009:

175):

1- Political Strategy:

Its owners believe that fighting corruption will succeed in establishing a democratic system with its modern characteristics, transferring power through elections, separating the three authorities, respecting human rights, and adopting transparency, accountability and oversight. There was political maturity in addition to the fact that democracy failed to eradicate corruption in some countries of the industrialized world and turned into an entry point for practicing corruption.

2- Economic strategy:

Authors believe that poverty, low levels of income and hardship diffuse corruption in its various forms. Critics of their conception debated that even prosperity and welfare may lead to misconducts and wrong deeds in developing countries. For the sake of luxury goods and entertainment, and this explains the prevalence of corruption in economically developed societies and between groups of huge capital and positions of power and influence, as the capitalist upper class takes control of power and uses its money in transforming whole state into a market for their investments and benefits.

3- Management strategy and corporate governance strategy:

Governance means establishing supporting systems especially for governments' institutions to be able to make good decisions, and manage their execution. The enormous effects are because of size and pervasiveness of governmental work. Many dictatorships have mismanaged public systems through oversized structures with staffs, inflated annual budgets, poor performance, and shaky trust of citizens in their integrity. The cooperative devoted itself to sovereign responsibility, which automatically reduces corruption, however this is idealistic view that did not succeed in the third world countries since corruption began to be centered on public systems and influence of monopolists of resources and tenderers enlarged as companies and projects are established in names of their relatives and friends, without observance of efficiency controls. This proved that privatization is fictitious form that does not increase level of efficiency of the private sector in developed countries; therefore this contributes to promote administrative and financial corruption.

4- *Security and judicial strategy:*

Authors of this strategy call for activating the role of the security services, courts and public prosecution agencies and amending old laws to criminalize corruption and recovering the money that is unlawfully looted. Besides settlement of personal accounts and distorting reputation of corrupted leaders in government agencies, this leads to a weakening of the prestige of political systems as a whole. It is possible that corrupted employees may form alliances with members of these security and judicial authorities and cause infiltration of civil and reform groups, and thus discrediting them and causing absolute failure to get justice.

It can be discussed that following control and auditing systems can limit administrative and financial corruption practices by activating strict audit methods and standards; that contribute to reducing the administration's violations of laws and promoting supervisory and auditing systems.

Administrative corruption has serious negative impacts that may distort values system and ethics of an entire society, change social structure, make wide disparities in distributing of income, cause deterioration in country's security and stability, impede economic growth, waste the state's material and human capacities and resources, and weaken state's prestige and its laws. Administrative corruption puts the citizen's confidence in governmental or public institutions in threat; as they are perceived to be serving a particular group away from achieving public interest. The corruption of the political system, the ruling elites, the absence of accountability and the weakness of the judiciary system lead to violations of laws and facilitate the process of impunity. Administrative corruption serves as an incubator for spreading misconducts while officials are not exercising their roles, tolerating transgressions to become an institution above the law.

Low levels of effective accountability, and lack of efficient auditing systems, help in the increasing deviations that facilitate exploitation of public resources, weakening in government imports, increasing burdens of public expenditures, and eventually lowering state performance. Therefore, tackling corruption seriously is fundamental concern for achieving development goals. It is necessary to adopt appropriate preventive policies in terms of building up legal, supervisory, media and educational entities that foster administrative reforms in rights preservation and performance

assessment. Such efforts are indicators that call for more work, and mobilize energies and capabilities in the right direction.

3.4 The National Anti-Corruption Strategy: Building Foundations and Mechanisms

3.4.1 The concept of the national anti-corruption strategy

The National Anti-Corruption Strategy has set a vision of building a fair and transparent society whose affairs are managed by rational, efficient and effective administrative bodies which are capable of keeping pace with change, improving resource management and providing excellent services to citizens.

The task is to achieve the national plan to combat corruption by involving the legislative, executive and judicial bodies, civil society institutions and the media, through the processes of treatment, prevention and deterrence.

The National Anti-Corruption Strategy is based on holistic evaluation of this negative phenomenon, which aims to identify causes clearly and accurately, determining weaknesses points in systems and gaps in performance, and consequently developing plans and measures necessary to address them. The availability of information, effective communication management and rational approach facilitate the implementation of tasks and the exploitation of available resources. In accordance with the principles and standards of efficiency, effectiveness and economics, and within efforts to support agencies responsible for combating corruption, especially in the field of accountability, prevention and deterrence, and defining role of each and timelines for their completion. The aim of the National Anti-Corruption Strategy is to protect the rights of citizens, provide the best services, accomplish decent living, welfare and comfort, and protect public money from waste and rather using it in achieving approved plans. The National Anti-Corruption Strategy is not a single activity; it needs a comprehensive strategy that is based on management science and combating crimes in light of global experiences. The National Anti-Corruption Strategy is a roadmap that addresses activities, milestones, responsibilities and timetable providing indicators for clearly defining achievement levels. It involved defining action plans to serve as a basis for a workflow to ensure achievement of results in a specific time and with preset

specifications that are periodically evaluated" using agreed upon criteria developed as directives to stimulate various activities that allow for senior management's control and supervision.

3.4.2 The basis of designing strategy

The National Anti-Corruption Strategy was developed based on Paragraph (1) of Article (5) of the United Nations Convention against Corruption for the year 2003 ratified by Iraq in Law (35) of 2007 to include the various organizational levels, distribution of roles, and arrangement of priorities and expected results based on the followings:

- a. Analysis of internal and external work environments and identifying its strengths and weaknesses.
- b. Implementing the political program adopted by the national government which listed combating corruption as one of its priorities.
- c. Clear and accurate identification of corruption crimes, inspecting causes, taking adequate measures to address them, and implementing legal measures against corrupt persons.
- d. Clear and accurate definition of objectives.
- e. Developing self-control systems and procedures.
- f. Periodic and continuous review of performance indicators, identifying violations, defining ways to curb them.
- g. Defining responsibilities and authorities of various positions.
- h. Mobilizing the efforts of state's institutions to ensure coordination of interrelated activities ensuring optimum utilization of the available economic resources.

3.4.3 The mechanisms adopted in building the strategy

Various processes are included in the National Anti-Corruption Strategy which is defined to be realistic and applicable; examples are clarified in the following:

- a. Control measures during times of policies changes.
- b. Consolidating partnership between different concerned parties who are

designated to articulate and implement National Anti-Corruption Strategy.

- c. Clarifying role of governmental institutions, diagnosing main problems, especially in the field of rationalizing organizational structures, developing human resources, putting financial and administrative policies, applying principles of good governance, integrity, transparency and accountability systems, and activating anti-corruption processes.
- d. Narrating smart long-term goals, taking into account that they do not conflict with other goals.
- e. Planning all needed requirements needed for implementation such as human, physical, etc. In addition, time-table should be set for all activities inserted in the plan.
- f. Distribution of responsibilities as specified in Strategy.
- g. Preparing periodic follow-up reports that summarize completed tasks and analyze results.
- h. Submitting annual report at the end of each year showing achievements, challenges, lessons learned, and recommendations for following years.
- i. Developing alternative plans for encountering challenges facing the implementation process.

3.4.4 The objectives of the National Anti-Corruption Strategy

The National Anti-Corruption Strategy was initiated for protecting society from corruption, spreading a culture of integrity, building a state of law, strengthening rational administrations and spreading the culture of respecting human rights. This strategy also aimed to improve effectiveness of community institutions; legislative, executive, judicial, religious, media, monitoring and civil community organizations. Strategy's components are designed to integrate each other so that they would produce intended result. The National Anti-Corruption Strategy aims to combat corruption through the following four aspects:

1. Prevention: through establishment of legislative, administrative, supervisory, financial and cultural systems.
2. Deterrence: setting up strong legal, investigative and judicial systems which are

capable of achieving effective deterrence measures.

3. Setting national interface at which all officials and agencies can participate and collaborate.
4. Altering “top to bottom” approach to the top leadership down” to the lowest executive levels at all departments and entities.

The National Anti-Corruption Strategy aims to obtain following advantages, which are consistent with the overall administrative reform strategy:

1. Reinforcing legal measures and the rule of law, particularly directed against corruption misconducts.
2. Applying integrated national program to protect society from corruption’s crimes and setting up processes and controls to immunize the national economy.
3. Promoting privatization, developing public projects, liberalizing trade and investment, restructuring state functions and defining their roles.
4. Reforming civil service system and restarting the civil service council and keeping pace with modern administrative and technological techniques leading to improvements in performance of institutions and rationalization of administrative procedures.
5. Exposing corruption cases after court’s rulings and announcing them to public opinion, pursuant to the principle of transparency.
6. Simplifying and rationalizing administrative procedures as well as conducting self-evaluation of institutions periodically in order to achieve effectiveness.
7. Promoting overarching culture of transparency, integrity and responsibility, while emphasizing on the importance codes of conduct and disclosing financial interests of civil service.
8. Improving quality of legal services that are provided by legislation system.
9. Strengthening the state's financial system, by adopting the principles of transparency, efficiency and effectiveness.
10. Enhancing awareness and participation of media, civil society and the private sector in the fight against corruption.

11. Enhancing the channels devoted for citizen's participation in decision-making.
12. Developing a system of tenders and contracts based on the principles of transparency.
13. Strengthening the role of regulatory agencies.
14. Building distinguished relationships with international and regional institutions to ensure international support programs, implementing procedures of United Nations Convention against Corruption and relying on information in measurement of performance of state's agencies at all levels.
15. Reforming educational system through spreading societal culture of a conscious that fully understands "the dangers of corruption on society in all its forms".
16. Developing strong information management systems and data bases required to take the right actions and decisions in the field of combating corruption.
17. Strengthening the procedures of control, control and internal control in all state departments to enhance the ability of the administration to control and reduce the risks of collusion and fraud.
18. Taking all necessary measures to reduce resistance in amid of changes towards implementing anti-corruption policies and programs.

Fifthly: Processes Included in National Anti-Corruption Strategy's Implementation:

The impact of implementing National Anti-Corruption Strategy depends on how properly and effectively it is done; to ensure promising future, which requires identifying following main aspects that facilitate implementation; as follows:

- Assigning responsibilities during implementing action plans.
- Determining implementation, monitoring and evaluation mechanisms.
- Defining priorities.
- Determining time frame for implementation and ensuring that plans are implemented within specified time limits.

- Conducting regular monitoring and evaluation with periodic feedback during implementation.
- Allocating necessary resources and requirements for implementation.
- Identifying effective and continuous methods of generalizing lessons learned.

The following is a review of the implementation and evaluation mechanisms:

1- Implementation:

The National Anti-Corruption Strategy is implemented under direction of Integrity Commission, in implementation of Article Six of the United Nations Convention against Corruption by forming a team of specialized experts that includes two representatives of the following entities: the Integrity Commission, the Financial Supervision Bureau, in addition to a representative of both the Central Bureau of Statistics and the Central Bank, civil society, Iraqi media and universities, private sector, and United Nations Organization (as a monitor). Team has the right to seek experts from various backgrounds if needed to accomplish assigned tasks. National Anti-Corruption Strategy should be implemented with preset indicators to detect progress as well as submitting regular reports to Integrity Commission that reflects progress so as to assess impact.

Figure (1) shows mechanisms for implementing the National Anti-Corruption Strategy illustrating direct and indirect relationship as well as distribution of roles between institutions, state, civil society, the media and supervisory authorities which are collaborating to implement National Anti-Corruption Strategy.

2 - Mechanism for evaluating procedures:

The measurement of success in implementing the National Anti- Corruption Strategy requires setting indicators and determinants. The concise inspection of weaknesses and strengths during implementation process so that the relevant authorities can overcome challenges and correct course of actions. Team of specialized experts undertakes specific model for measuring success of implementation of national strategy to combat corruption at the level of ministry, provided that the aforementioned form is filled out in monthly meetings between Committee of Experts and Inspectors General. Then, results are sent to Integrity Commission as body in charge of supervising whole implementation processes, and thus

Commission undertakes the process of analyzing results and deciding on directions to correct tracks and improve work plans.

3.5 Overview of Literature on Corruption Introduction

For some years, anti-corruption has been on the WCO's policy agenda. A variety of tactics have been extensively addressed in academic literature and other studies. This document highlights significant and interesting literature on this issue that WCO Members may find beneficial. Corruption can be defined in a variety of ways. The traditional definition, which was especially popular in the 1990s, is "the abuse of public power for private benefit." Former Transparency International leader Jeremy Pope characterized corruption as "the exploitation of entrusted power for private gain" (Pope 2000:2). See Amundsen (2017) and Michael and Polner (2017) for more on these concepts (2018). There is evidence that inefficiency is one of the causes of corruption, and scholarly research backs this up (see for example, Anderson and Gray 2017; Ferreira, Engels chalk, and Mayville 2017). As a result, implementing the standards included in the key WCO instruments (particularly the amended Kyoto Convention and the Harmonized System) would be very beneficial in minimizing corruption. The WCO makes no value judgements on the material contained in this paper, and it is not intended to reflect the WCO's or its Members' viewpoint or opinions. It should be noted that assessing the quality of published literature is a challenging task. Important factors to consider include, but are not limited to, whether the article has been peer-reviewed, whether it employs appropriate social science methodology, whether it has been backed by other consensus publications and other social scientists, whether there are well-reasoned critical views to the thesis, and whether the research results have validity and reliability (can they be generalized from the unique setting to other populations and conditions). The most significant barrier to tackling corruption is the difficulty in assessing it empirically owing to its covert character. Many methods of measuring corruption rely on perception, which has poor validity and dependability. Thus, creating and employing instruments for measuring corruption effectively and correctly might help policymakers better analyze present conditions and formulate policy solutions. This document's references span a wide range of corruption study topics, including an anti-corruption theoretical framework, legal framework, case studies, policy

suggestions, and economic analyses. At the end of the study, there is a more thorough bibliography that covers anti-corruption international legal instruments. Readers who are interested in the studies can form their own conclusions based on the analysis, which can also serve as general background and paths for additional research.

3.5.1 Literature Review

Anderson, H. James & Cheryl W., Gray (2007): "Policies and Corruption Outcomes in Anticorruption in Transition 3. Who is succeeding and Why? The World Bank, pp. 43-77.

In 2002-2005, the authors examined corruption as a problem in various Eastern European nations. The authors claimed that during this time period, customs-related bribery declined in many nations as a result of systematic anti-corruption initiatives such as legislative reform, risk analysis, random auditing, and better enforcement and punishment procedures. Drawing on a project on trade and transportation facilitation in Southeast Europe led by the United States, the World Bank, the European Union, and eight participating governments, the authors state the positive impact of global cooperation on streamlining practices in these countries, which they claim led to increased efficiency and lower costs corruption. Baltaci, Mustafa and Serdar Yilmaz (2006), *Keeping an Eye on Subnational Governments: Internal Control and Audit at Local Levels*, the World Bank. The authors give a detailed analysis of modern internal control and audit systems in governmental agencies. They also claimed that in investigated nations, reformers were able to construct such structures on the national level while ignoring the local governmental level. They provide a conceptual framework for internal control and audit to help in the system's local implementation. In addition to system-building recommendations, the paper includes national examples that public administration practitioners may find useful when constructing their own frameworks. Despite its focus on the local level, the publication may be used to establish internal audit and internal control systems in any public administration.

Cantens, T., Gaël R. and Samson B. (2010): "Reforming Customs by measuring performance: a Cameroon case study," World Customs Journal 4, No. 2, pp. 55-74.

Corruption in the public sector is a complex issue that will take time to resolve. Much of the scholarly literature addressed the problem and its impact on the organization, but failed to propose potential remedies, particularly those that are sociological scientifically sound in the sense that they can be benchmarked and monitored over time. Authors described the creation, execution, and assessment of employing performance contracts between the Customs Director General and frontline personnel at the Cameroon Customs in this study.

De Sousa, Luis (2006), "European Anti-Corruption Agencies: Protecting Community's Financial Interests in a Knowledge-based, Innovative and Integrated Manner," Final Report, OLAF, Lisbon.

This article is a report on the evolution of European anti-corruption organizations. The study discusses the process of establishing an agency, its various institutional structures, mission, and scope of operation. It investigates the factors that contribute to the success or failure of such organizations. The report also highlighted the outcomes from the workshops on anti-corruption agency strategy and day-to-day management. This paper offered an overview of the agencies and makes recommendations for their future growth based on national experiences.

Ferreira, C., Michael E., and William M. (2007): "The Challenge of Combating Corruption in Customs Administrations" in J. Edgardo Campos and Sanjav Pradhan, The Many Faces of Corruption: Tracking Vulnerabilities at the Sector Level, The World Bank, pp. 367-386.

The authors create a corruption risk map based on the Klitgaard (1998) theoretical framework, which includes combatting illicit commerce, weaknesses in the legal and regulatory systems, an inefficient HR system, and a lack of an effective accountability mechanism. They reinforce and expand on Tuan Minh Le's (2007) claim on the relationship between corruption and the growth of the shadow market. After identifying the hazards of corruption, the authors provide an outline of ways for mitigating it. In their example study, they reach the same result as Fjeldstadt (1998), namely that rising compensation levels does not always improve ethical conduct, however salary levels should at the very least equate to a livable wage. The authors advocate limiting opportunities for rent-seeking behavior by streamlining the entire the legal implementation strategy, computerizing business processes,

introducing a code of ethics with good managerial support at both the local and state level, adjusting HR policy, modernizing procedures, employing risk-based controls, establishing an internal audit unit, performance-based bonuses, and maintaining an open and transparent relationship with the private sector. Fjeldstad, Odd-Helge (2003), "Fighting Fiscal Corruption: Lessons from the Tanzania Revenue Authority," *Public Administration and Development* 23, pp. 165-175. The author examines the influence of the Revenue Authority (RA) on corruption. According to his case study, tax revenues collected by the new Revenue Authority increased dramatically within the first three years following organizational reorganization. However, tax revenues fell and corruption increased as a result. One of Fjeldstad's conclusions is that income is one of the factors influencing revenue officers' conduct. He observes that in an atmosphere characterized by a high demand for corrupt services and a lack of accountability, a pay rise may be viewed as an additional bonus on top of bribes. Thus, while greater wages may be a short-term remedy, they should only be one component of a reform program aimed at reducing the incentives for corruption. He analyzes HR procedures, noting that they may lead to corruption in cases of mass layoffs when former tax officials are hired as sources of insider information by the private sector. He emphasizes the importance of more substantial administrative reforms backed by political will in order to achieve long-term benefits. Heineman, Ben W. and Fritz Heimann (2006), "The Long War against Corruption," *Foreign Affairs*. The article discusses corruption in developing countries. After describing corruption's effects on national economies, the authors discuss the demand and supply sides of corruption. They propose many techniques for mitigating corruption, including taking into account the problem's cultural dimension. They contend that understanding the cultural factor strengthens enforcement, prevention, and state development. Following a review of the current international legal treaties to combat corruption, the authors argue that guaranteeing compliance with these treaties is critical and advocate for more stringent monitoring to evaluate if countries live up to their pledges. Simultaneously, international firms, which are frequently a source of corruption and a target for extortion, should be central to any anti-corruption campaign. Finally, the writers emphasize that corruption stifles development and economic progress while undermining aid programmers.

Hors, Irene (2001), "Fighting Corruption in Customs Administration: What Can

We Learn From Recent Experience?" Working Paper No.175, OECD Development Centre.

This study investigates the nature of corruption in customs, recommends practical measures to decrease it, and analyzes program successes and failures. The conclusions are based on three case studies of reform-minded nations. The author's perspective on the causes of corruption is similar to that of Klitgaard (1998): ineffective control, discretionary power, and the ability to work within a network. As a result, a new strategy should address all three factors. She contends that a distinct set of measures is required to generate positive outcomes depending on the kind and amount of corruption, and that any anti-corruption approach should suit the economic and political profile of the corruption problem. Klemencic, Goran and Janez Stusek (2007), OECD Review of Models, Specialized Anti-Corruption Institutions The OECD paper focuses on several models of specialist anti-corruption organizations. The authors found three general models based on a variety of criteria: multipurpose law enforcement agencies; law enforcement agencies, departments, and units; and institutions for prevention, policy creation, and coordination. The authors present a comparative overview of these organizations and assess their effectiveness using qualitative and quantitative metrics, as well as national reports from the OECD and the Group of States Against Corruption (GRECO). They provide a full analysis of the case studies selected for each type of institution and suggest potential solutions to prevalent challenges.. Klitgaard, Robert (1998), Controlling Corruption, Berkeley: University of California Press. This book uses the principal-agent-client framework to explain the phenomenon of corruption, where the principal (a policymaker) authorizes his agent (a civil servant) to provide services o clients (service recipients). Klitgaard defines three conditions that make bribery more likely: a monopoly of power by agents (e.g., customs officers) over clients (e.g., traders/taxpayers); flexibility in decision power over service delivery on the part of the agencies; and a low level of accountability of agents in front of principals. Klitgaard examines the costs and advantages of corruption, as well as the motivations and consequences for corruption, within this framework. He answers more practical issues about policy decisions to prevent corruption through case studies: He discusses the policy tools available to deal with the intended gain of the corrupt conduct, as well as the enforcement procedures and likelihood of getting detected. The emphasis of the book

is on the "why, what, and how" of anti-corruption policies.

Le, Tuan Minh (2007), "Combating Corruption in Revenue Administration: an Overview," in J. Edgardo Campos and Sanjav Pradhan, The Many Faces of Corruption:

Tracking Vulnerabilities at the Sector Level, the World Bank, pp. 335-338.

The author of this essay contends that there is a link between nations with high levels of corruption and significant shadow economies. This might lead to a reduction in state revenue when the tax base is depleted. According to the author, corruption forces businesses out of the official sector in order to compete with those who already engage in unethical economic activities. As a result, the growth of the formal economy is jeopardized. Furthermore, given that customs is responsible for parts of security in some nations, corruption may assist the movement of guns, narcotics, and other forbidden materials.

McLinden, G. (2005): "Integrity in Customs," in Luc de Wulf and Jose Sokol, Customs Modernization Handbook, The World Bank, pp. 67-89.

This article provided an outline of corruption theory and its operational quirks in customs. He tailors Klitgaard's framework for anti-corruption policies and operations to customs. He proposes excellent practices for the reform process based on the ten principles of the Arusha Declaration. The author closes by advocating for a whole-of-government approach to combating corruption and recommending that any anti-corruption plan target both motive and opportunity.

Michael, B. and Mariya P., (2008): "Fighting Corruption on the Transition Border: Lessons from Failed and New Successful Anti-Corruption Program" Transition Studies Review 15:3, Springer, pp. 524-541.

This report is based on real-world experience in developing national anti-corruption programs. It investigates the issues with existing legislation and action plans, as well as the optimal organizational architecture for combating corruption. Finally, the authors claim that the establishment of a risk management system, as well as the deployment of investigation and prosecution systems, can be beneficial in eliminating corruption.

Stamford, C., and et. al (2006): "Measuring Corruption", London: Ashgate.

This book investigates approaches for measuring corruption, such as Transparency International's Corruption Perception Index and Bribery Perception Index, as a contribution to research on measuring corruption as being crucial to the formulation of successful anti-corruption programs. The limitations and purposes of corruption indices and other assessment methods are examined. The book analyzed the reliability of the indexes and whether frequent surveys can detect changes in corrupt conduct. The writers also provide an overview and evaluation of the approaches employed in various nations.

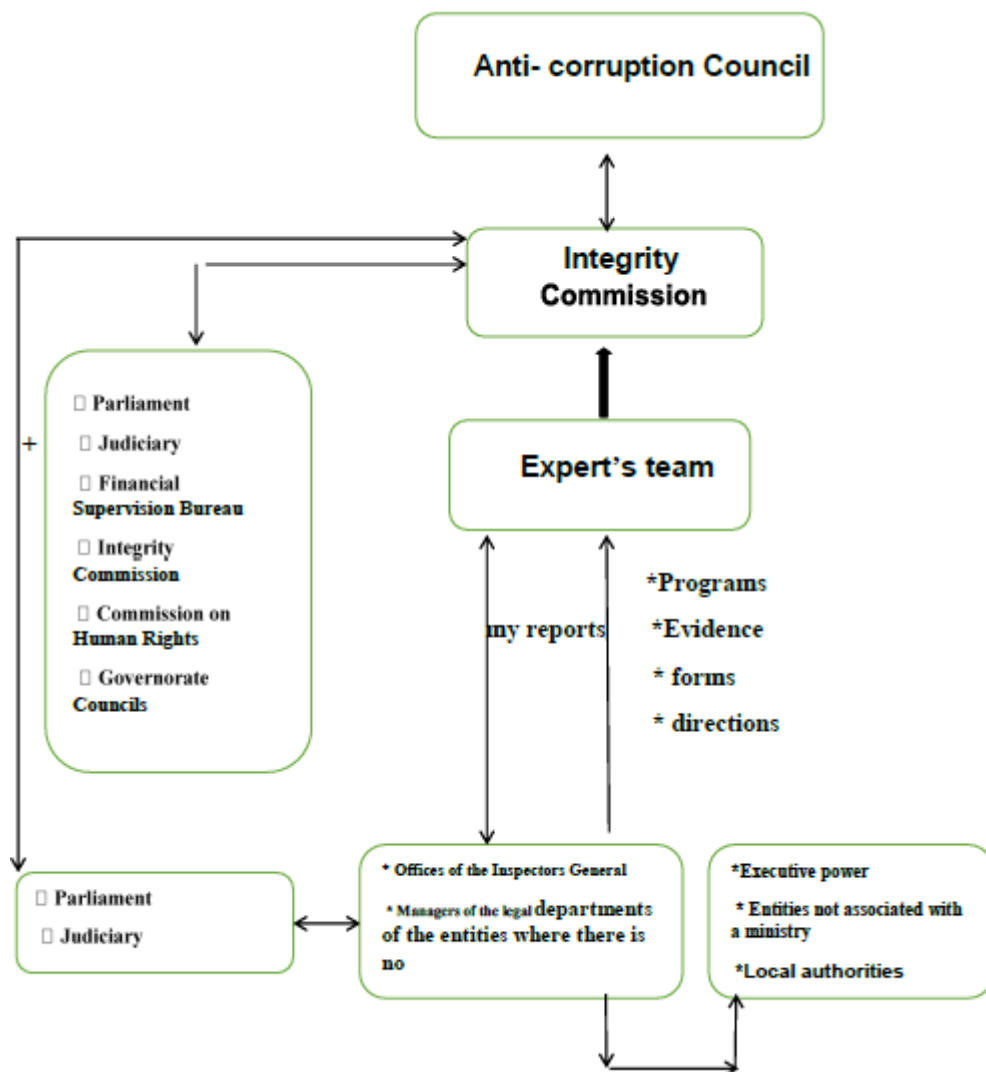


Figure 3.1: The mechanism for implementing the national anti-corruption strategy
Source: Republic of Iraq, National Anti-Corruption Strategy (2017-2020) (pg. 2-20)

3.6 Implementation Scheduling of the Proposed Strategy

It refers to that stage in which timings are set for each step of the proposed strategy

implementation, to ensure that the desired results are obtained at their predetermined timing and thus ensure the effective and efficient implementation of the proposed strategy with the necessary documentation to be a guide for corrective steps later (Jungwoo et al., 2017: 1), and it also means (it is the process of converting the proposed strategic plan into a timetable or a time-map for implementation, starting from the moment of commencement of work in it, passing through all the successive and overlapping activities, events and main stations until the moment of completion of work on the plan and feedback later, with Determine the time required to implement the strategic plan from the moment of initiation to the moment of its completion and the completion of documentation steps as well. There are three interrelated stages in the process of scheduling the implementation of the strategic plan.

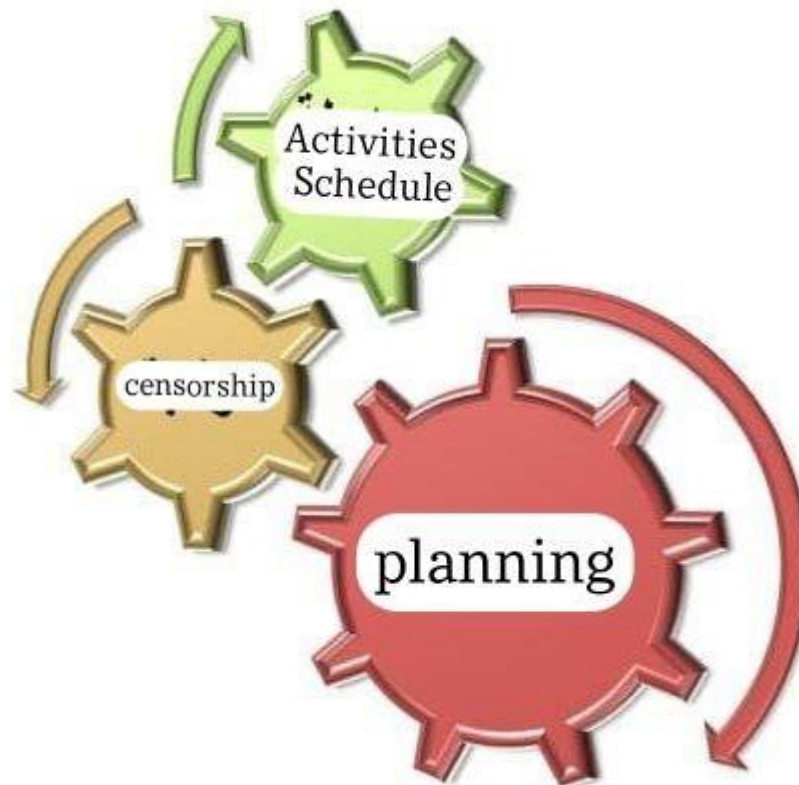


Figure 3.2: Illustrates stages of scheduling process in implementation for the strategic plan.

The source is prepared by the researcher.

A. *Planning stage for scheduling:*

- *Division of units: having each unit designated for same work and of the same size.*

- *Defining levels: from high to low.*
- *Setting timetable that is suitable for implementing strategic plan, starting from identifying the basic functions and activities needed to complete them, indicating the type of relationship between these activities and sequencing process.*

B. Scheduling phase:

- *Determining time needed for getting each activity done.*
- *Estimating costs required for completing each activity.*
- *Estimating costs required for completing implementation of entire strategy.*
- *Allocating necessary financial and human resources required for each activity throughout implementation processes.*

C. Control phase:

- *Results are inspected whether were carried out as planned, or if there have been deviations in the implementation, such as the delay of some activities beyond the specified time for their completion.*
- *Monitor variations in physical and human resources as prescribed in estimated quantities in the Plan.*
- *Make necessary adjustments to address deviations (if any), and work to avoid their occurrence in the later stages of the implementation of the strategic plan.*

There are a set of reasons that lead in their entirety to the absence of effective scheduling for strategic implementation, which may be a malignant disease that eats into the joints of organization and its set strategy, and when it exacerbates it will later turn into a major factor in its failure and weakness of its vital indicators, and can be summarized in the following: (Beer & Eisenstat, 2017, 32):

- 1 Ineffective senior management teams
- 2 Unclear strategies with conflicting priorities.
- 3 Management model that is conservative or non-participant by the higher management towards the executive and middle departments.

- 4 Poor coordination between functions, activities and tasks within the organization as a whole.
- 5 Weak vertical communication between organizational levels.
- 6 Poor leadership and developmental skills of line managers in the organization.

On the other hand, effective scheduling of the strategic implementation process can achieve a package of benefits for the organization that can be summarized as follows (www.ckfu.org/vb/attachment.php):

- a. Project scheduling is a coordinated framework for planning, directing and monitoring the implementation phase of the proposed strategy.
- b. The scheduling shows the state of reliability and overlap of all activities, work units, work packages and tasks in the strategy.
- c. Scheduling indicates when the strategy needs the presence of some special expertise and skills.
- d. Scheduling helps provide clearer and shorter lines of communication between departments, jobs, and work teams.
- e. The scheduling assists in determining the expected completion date for the proposed strategy.
- f. Scheduling has a role in determining critical activities that, if delayed, the implementation time for the strategy will be delayed.
- g. The scheduling helps in determining stagnant activities, which if delayed for a certain time, will not negatively affect the time of completion of the implementation.
- h. Scheduling contributes to determining the start and end dates of activities and the relationship of the latter with other activities.
- i. Scheduling helps reduce personal disputes and conflicts over resources, because times are predetermined, which facilitates the coordination process.

The stage of implementing the strategy is of very great importance in its success, and to ensure effective implementation, one must move away from the aspects that cause a waste of time and cost and subsequently lead to the failure of the proposed strategy, and these aspects are (Beer & Eisenstat, 2000: 34):

- 1 Considering the proposed strategy as "not worth implementing". This aspect may be prominent if the middle and executive levels are not involved in its formulation.
- 2 The lack of clarity of how to implement the proposed strategy by the working individuals and the ambiguity of many of its paragraphs.
- 3 Stakeholders' lack of understanding of the proposed strategy and the absence of effective indicators to give them a correct vision of it.
- 4 Isolation of executive and middle departments from active participation in the implementation process, due to the higher management's lack of faith in their capabilities and capabilities, or the absence of a common language in understanding and complicity during their daily work.
- 5 The responsibilities entrusted to the executors of the strategy are unclear.
- 6 Lack of awareness of the main joints constituting the proposed strategy, and consequently the absence of the necessary awareness of the basic building blocks of the proposed strategy, which will lead to a weak focus required for its implementation, and thus the predominance or prevalence of uncontrolled interest in its main aspects.
- 7 The focus of senior management on the completion of this proposed strategy and forgetting the daily work or reducing the focus on it, as this strategy becomes a concern of higher management.

The researcher noticed the accumulation of the impact of the above indicators on the work of the governorate of Baghdad and in (12 activities) in particular and on Iraq in general, according to the reports of Transparency International (www.transparency.org), and this is clearly evident from the decline in Iraq's ranking in the extent of its implementation of the national strategy in combating Corruption (Corruption Perceptions Index) and over its five- year life (from 2010 to 2014), the level of prevalence of corruption in all its components and for the years (2016, 2017, 2018, 2019, 2020), respectively (98%, 96%). %, 97%, 98%, 98%).

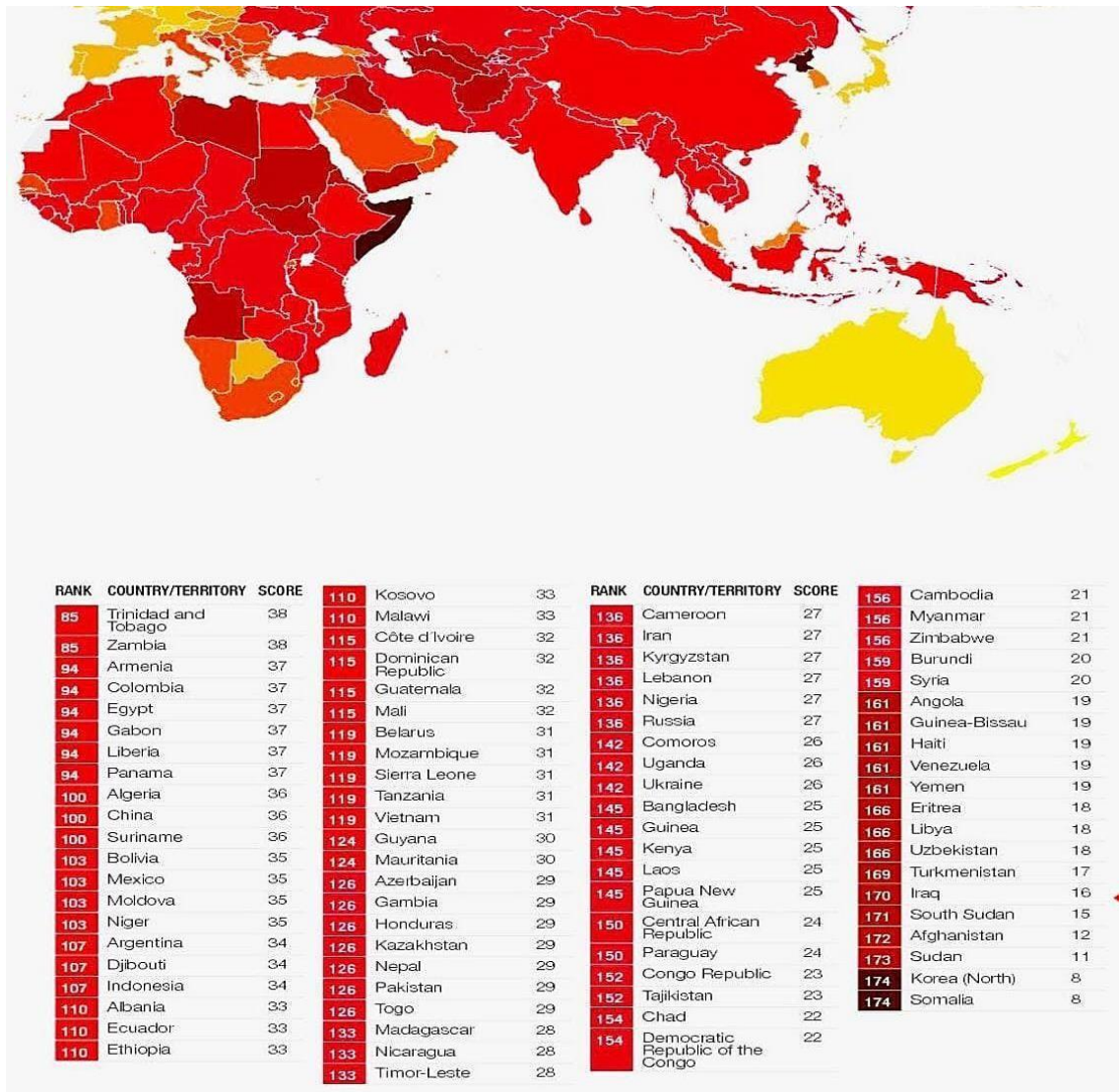


Figure 3.3: Summarized ranking of Iraq according to the corruption perceptions index for a year of 2017- 2020.

4. SCIENTIFIC ASPECT

4.1 Introduction

This chapter responds to third question that was raised in the research problem: What are the most prominent negative consequences of evaluating the activities of Baghdad governorate according to the national anti-corruption strategy resulting from the absence of its implementation schedule?

This chapter consists of two topics only. The first focuses on providing an introductory overview about the governorate of Baghdad, while the second topic focuses on evaluating the activities of the province and analyzing them according to the anti-corruption strategy.

4.2 An Introductory Profile of Baghdad Governorate

4.2.1 The historical development of the administrative units

The administrative units were earlier in their inception than the idea of the state in its modern concept, because the state arose from a local concept, namely villages, cities and local spaces in which the first political groupings lived, which took the form of a tribe, village or city.

Al-Tasuj, for example (Kore Kufa, Wasit, and Basra), Tsuj Maysan, and Qartbal. and when the Ottoman Sultan Suleiman the Magnificent occupied Baghdad in 1534 AD, Iraq became an administrative unit called (Ayat al-Baghdad), which included 17 brigades, each called a sanjak. By governor who was appointed by Sultan. Law No. (58) of 1927 states that Iraq was divided into three levels of administrative units, as it was stated in the text of the second article thereof (Iraq is divided into brigades, brigades into districts and districts into sub-districts). The administrator is the head of the district responsible for its administration, the acting head of the judiciary responsible for its administration, and the director is the head of the district responsible for its administration. With the announcement of the republican system and the issuance of the Provincial Law No. (159) of 1969, the creation and abolition

of administrative units took place by presidential decree based on the minister's proposal and the approval of the Council of Ministers (Al-Saadi 19: 2012).

4.2.2 Tasks of governorate

The tasks of the governorate are among the tasks of the governor, because he is considered the highest executive president in the governorate and according to (Article 122, Paragraph Three of the Constitution), and he is under the rank of deputy minister. The provincial council is, whether internal or external. The appointment of the governor shall be issued by a republican decree within fifteen days from the date of his election, and then he shall assume his duties and the governor shall exercise the following powers in his administration of the governorate (Governorates Law No. 21: 7-12):

- 1 Preparing the governorate's general budget in accordance with constitutional standards, except for what falls within the jurisdiction of the federal government to submit it to the provincial council.
- 2 Implementing provincial council decisions in a manner that does not contradict the constitution and laws in force.
- 3 Implementation of the general policy established by the federal government within the borders of the province.
- 4 Supervising and inspecting the functioning of public facilities in the governorate, with the exception of courts, military units, universities, colleges and institutes.
- 5 Representing the governorate in conferences, seminars and forums to which he is invited and related to the affairs of the governorate, and he may delegate the province's employees in accordance with applicable laws and principles.
- 6 Creation of universities, colleges and institutes in the governorate in coordination with the Ministry of Higher Education and Scientific Research within the limits of the governorate's budget, and the approval of the Council by an absolute majority of the number of Council members.
- 7 Issuing an order to appoint local employees in the governorate who are in the fifth grade or less, from the ranks of the career ladder stipulated in the law, who are nominated by the competent departments in accordance with the owners 'plan approved by the council.
- 8 Confirmation of local employees in the governorate who are in the fourth degree and

above of the ranks of the career ladder stipulated in the law, with the exception of senior positions nominated by the competent departments in accordance with the controls prepared by the council.

- 9 Take administrative and legal measures for general managers and employees working in the governorate, with the approval of the Council by a simple majority.
- 10 The governor may: order the police to investigate crimes that fall within the administrative boundaries of the governorate in accordance with the law, and the investigation papers are submitted to the competent judge, provided that the governor is informed of the outcome of the investigation. The creation and abolition of police stations with the approval of the Council by an absolute majority of the number of Council members in accordance with the conditions stipulated in the relevant laws and regulations of the Ministry of Interior.
- 11 The governor has direct authority over the local security services, and all the bodies charged with protection, security and order maintenance duties operating in the governorate, with the exception of the armed forces (army units). 12- The governor, seeing that the security services in the governorate are unable to fulfill their duties in maintaining security and order, may present the matter immediately to the Minister of Interior indicating the amount of force sufficient to fulfill these duties.
- 12 The governor may object to the decisions of the council or the local council in the following cases:
 - a. If it is in violation of the constitution or applicable laws.
 - b. If you are not within the jurisdiction of the Council.
 - c. If it is in violation of the general plan of the Federal Government or the budget.
- 13 The Governor shall return the decision to the Council within a maximum period of (fifteen days) from the date of his notification, accompanied by the reasons for the objection and his observations. If the concerned council insists on its decision, or if it modifies it without removing the violation that the governor has indicated, he must refer it to the Federal Supreme Court for a decision.

4.2.3 Organizational structure

Baghdad governorate is an independent unit that is not linked to a ministry and is the executive arm of the provincial council. It is linked to Baghdad governorate and its administrative units work according to the organizational structure.

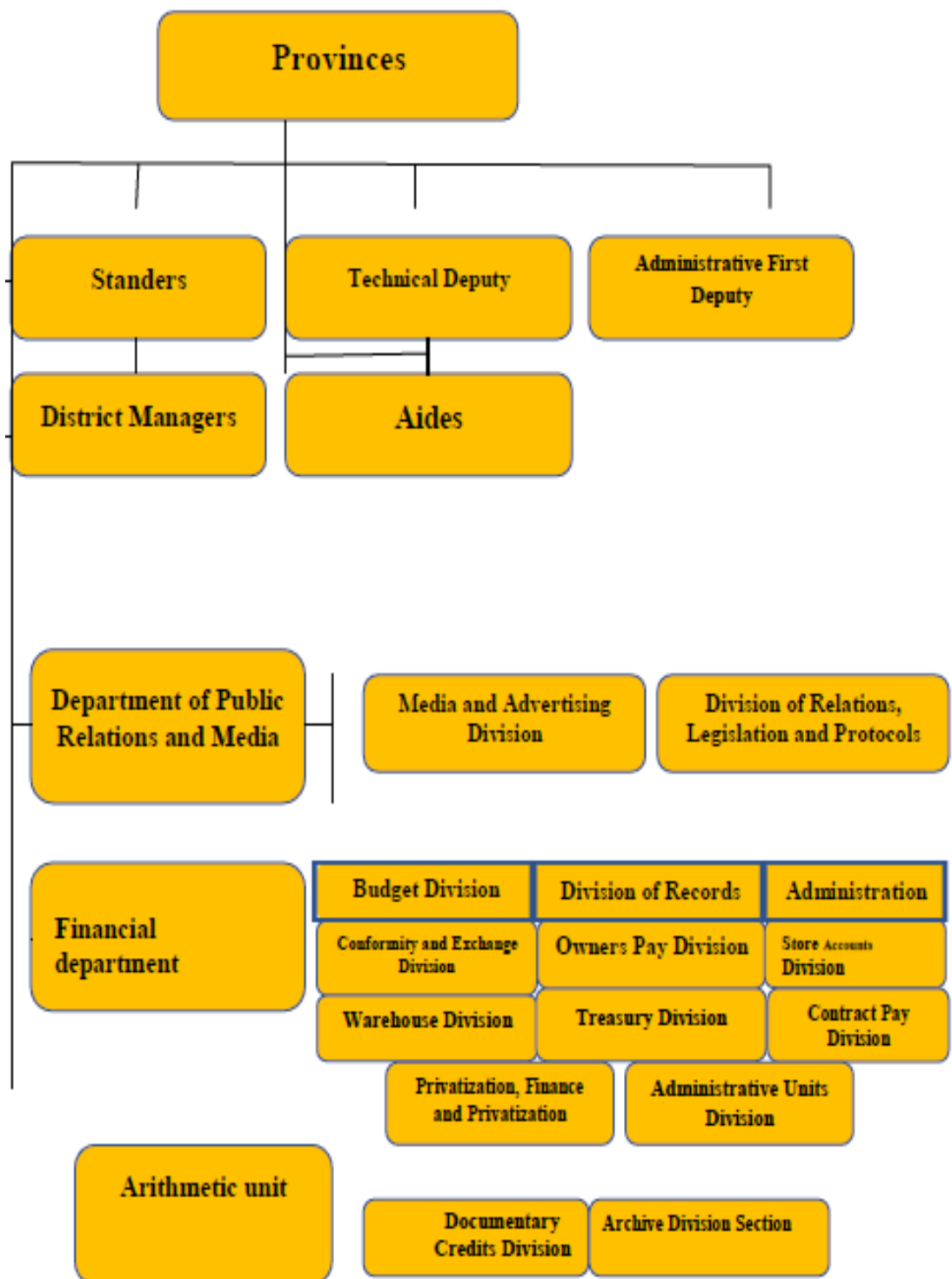


Figure 4.1: The organizational structure of Baghdad governorate

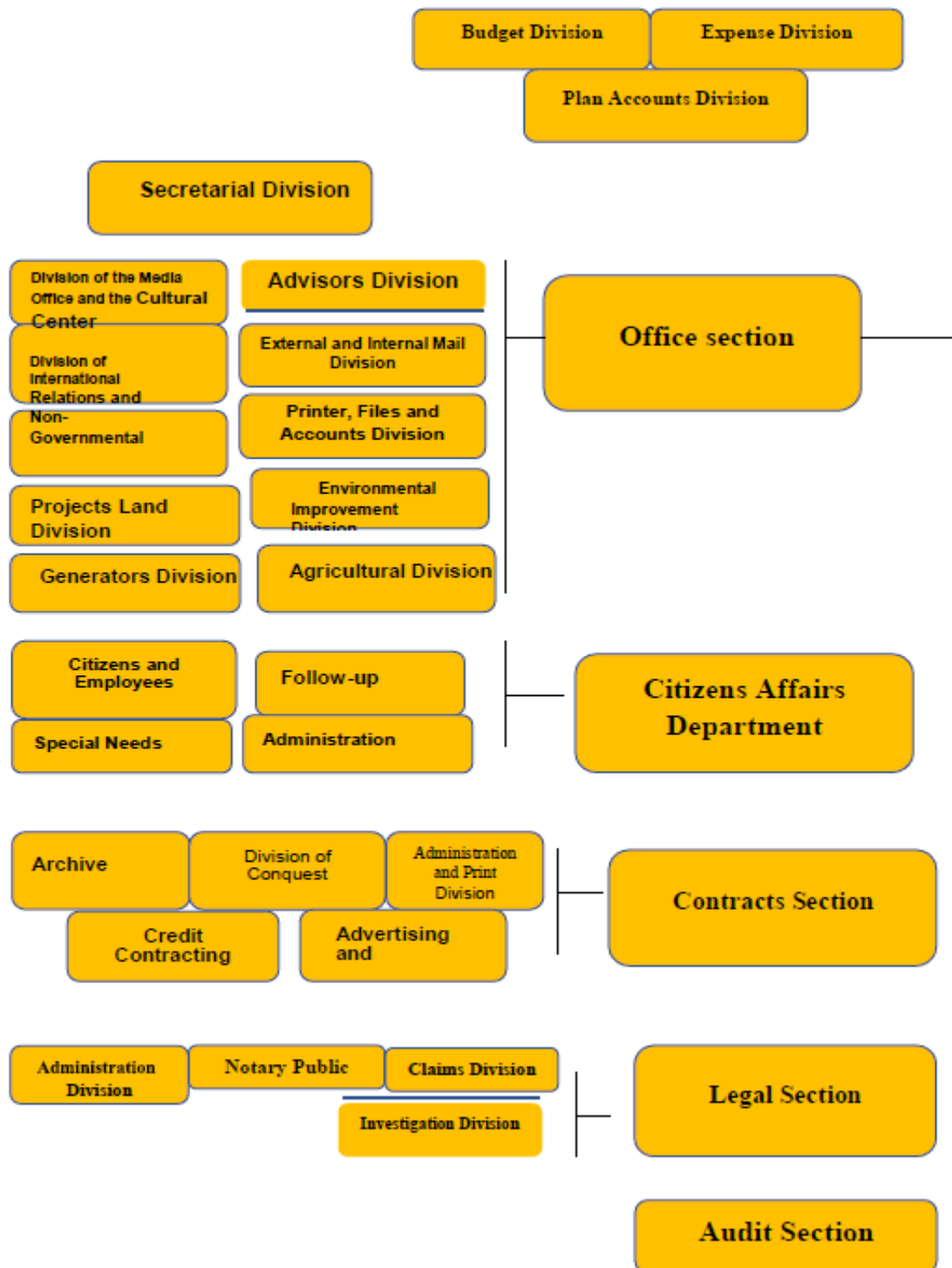


Figure 4.1: (Cont.) The organizational structure of Baghdad governorate

4.2.4 Number of employees

The researcher did not obtain accurate information about the number of employees before 2003 due to the administrative link with the Ministry of Interior, and then the Ministry of Municipalities and Works (local government). However, after 2003, the governorate separated from these ministries and became an independent unit that

possesses the moral personality as the number of employees on the owners reaches Permanent contracts (1586) until December 31, 2019, as for contracts, their number is (3070).

4.2.5 Financial and accounting policies and instructions governing the work of the governorate

In Baghdad there are two accounts divisions:

1 Financial Accounts Department:

This section works according to the government accounting system, where the financial and accounting policies are classified as follows:

- a. Preparing and implementing the operational budget.
- b. Following the cash basis in fixing financial transactions.
- c. Expenditures and revenues are classified according to the classification guide approved by the Ministry of Finance.
- d. The operating budget amounts contribute to covering the activities of the governorate and its administrative units, and salaries constitute a high percentage of total expenditures.
- e. Receipt and disbursement of the amounts of the border crossings and visitor fees according to the instructions of the Ministry of Planning

2 The unit of computation and its tasks are as follows:

- a. Implementation of the investment budget (regional development) and participation in its preparation.
- b. Income and expenses are classified according to the classification approved by the Ministry of Planning.
- c. Supervision and follow-up sums contribute to implementing and financing the governorate's projects.
- d. Pay allocations for regional development to the Municipality of Baghdad and other sectors.

Baghdad governorate works according to the laws, decisions and legislation related to obtaining revenues, financial allocations, fees and fines, and the use of financial,

material and human resources issued by the General Secretariat of the Council of Ministers, the Ministry of Planning and the Ministry of Finance, such as instructions for implementing the federal budget and instructions for implementing government contracts in a way that secures the optimal use of these resources in an efficient, effective and economical manner. Among the most important laws that have a direct relationship to the work of the governorate is the Law of Irregular Governorates in a Region No. (21) for the year 2008 and its amendments.

4.3 Evaluating and Analyzing the Activities of Baghdad Governorate According to the Anti-Corruption Strategy

In this topic, the governorate's activities will be evaluated. Where a set of important activities that are practiced by the governorate were selected, as follows:

- 1 Contract methods activity.
- 2 The activity of supervision and follow-up.
- 3 Social activity.
- 4 Service activity.
- 5 School buildings activity.
- 6 Healthy activity.
- 7 Road activity.
- 8 Urban planning activity.
- 9 The activity of the gates of Baghdad and the development of the entrances to Baghdad.
- 10 The activity of compensation for victims of terrorism.
- 11 The activity of contributing to the allocations of the Baghdad Municipality.

The evaluation process relied on a set of performance evaluation indicators issued by the Office of Financial Supervision. Although the authority responsible for auditing in the governorate did not audit the performance of the governorate in the years 2011-2010, the research sample was mentioned in the reports issued by some observations about the performance of the governorate in the year 2019-2020 and submitted a special report on the 2019 projects, as well as directly investigating the

activities of the governorate and trying to obtain relevant information from the departments of the governorate.

Each activity will be evaluated separately and the negative phenomena in it will be mentioned as follows:

4.3.1 The activity of contracting methods

Based on the instructions for implementing government contracts for the year 2008, Baghdad governorate used the direct implementation method to complete a number of service projects to different sectors and ministries. The direct implementation method was chosen as a sample to evaluate the governorate's performance in order to demonstrate the extent of commitment to the instructions and controls for implementing government contracts in a manner consistent with the objectives required to be achieved for advancement while having conservative performance. Figure (5) shows the projects implemented in the direct implementation method for the period from 2017 to 2019:

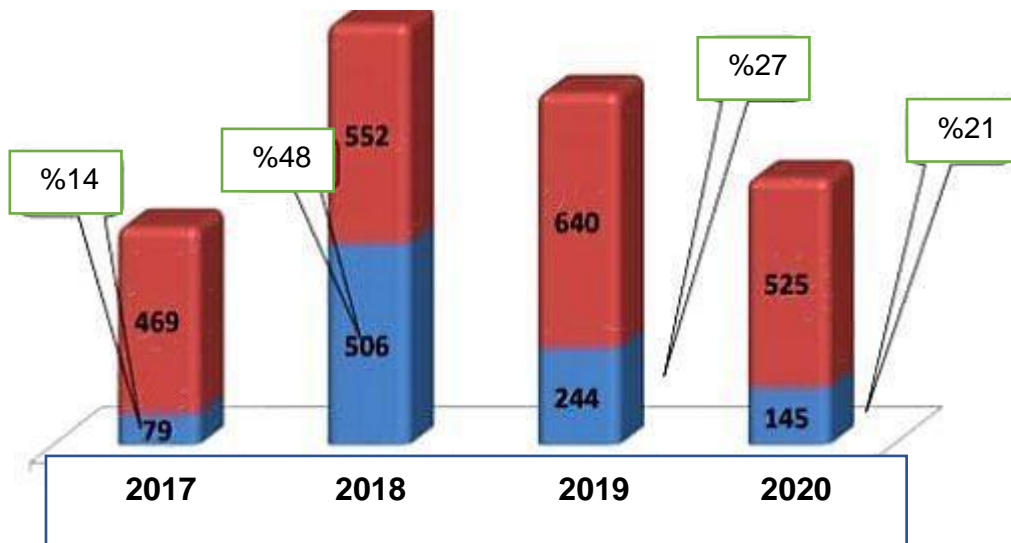


Figure 4.2: Shows the projects implemented in the direct implementation method for the period from 2017 to 2020

The researcher investigated those projects implemented using the direct implementation method and presented it to show that the direct implementation method is a very large incubator for financial and administrative corruption, and the reason is due to the following:

1. The absence of a specific period for the implementation of the work and the length of the implementation period due to the lack of material and human

resources and for the implementation of this number of projects, and thus the absence of project scheduling and the remaining open implementation period.

2. Most of the projects implemented through the direct implementation method are projects dating back to previous years.
3. Segmentation of large projects and referring them in the manner of direct implementation and referring huge projects with very high amounts of referral, such as the project of reconstruction and modernization of the corridors, halls and entrance of the 39th session of the Baghdad International Fair, which was carried out in the manner of direct implementation, where the cost of the project amounted to (130) billion Iraqi dinars, knowing that the Baghdad International Fair is It is the jurisdiction of the Ministry of Commerce and the governorate has violated instructions for implementing government contracts.

And the project of working roofs for the warehouses of Ur district, which was implemented by direct implementation and in the form of a first part for (336,850,000) and a second part for (310,250,000) and they were completed on the same date 9/2/2018 and pouring floors for the stores at an amount of (340,000.0), and the completion was completed. On 4/3/2018, the governorate could have referred this project in a tender method in a way that achieves economy in the use of allocations.

4. The direct implementation committees carry out work and projects on lands that the governorate does not own, and they did not obtain written approvals for that, and those authorities removed them, which made the governorate bear high costs and sums, such as the construction of a five-year stadium in al-Rusafa district of July 14 at an amount of (130,354,500), where the stadium was removed. Because the ownership of the land belongs to the Diwan of the Shiite Endowment, and a mosque was built by the Diwan on the same land.
5. The lack of knowledge of the cadres working in the implementation of projects with the laws and instructions related to the method of direct implementation, and thus the implementation scheduling period remains open and thus the high costs of implementation.

6. The failure of the direct implementation committees to open subsidiary stores at work sites to ensure the entry and exit of materials in a regular manner and then return the surplus materials to the main stores in a manner that reduces the cost of materials used in the implementation of the works by the cost of the materials returning to the stores.
7. The referral of a large number of projects, which represents 20% to 50% of the province's work, without taking into account the lack of engineering and technical staff working in the governorate, which leads to him being a member of the direct implementation committees in more than one committee.
8. The absence of a standard cost for prices and materials previously developed for the purposes of comparison with the actual costs, identifying the preferred and undesirable deviations, and addressing them in future work, as the implementation costs are calculated based on the prevailing market prices.
9. The governorate's use of the direct implementation method without adhering to the instructions and controls contained in it may be an obstacle to improving performance and paving the way for manipulation and fraud in calculating costs and setting prices.
10. The materials are entered into the stores after the completion of the work, as a record of entry is submitted by the direct implementation committees to the stores, with weak audit procedures on the work of the direct implementation committees. Period for maintenance.
11. The lack of coordination between the governorate and the departments of the ministries regarding the preparation of lists of projects to be established in the direct implementation method.

4.3.2 Supervision and follow-up activity

Instructions for implementing the budget for the years 2017-2018-2019-2020 issued by the Ministry of Finance specified the amounts of supervision and follow-up within the project costs assigned for implementation for the purpose of monitoring and following up the implementation of projects according to the following ratios:

1. 3% of the cost of the project and the implementation work whose amounts exceed ten billion dinars, provided that the total cost does not exceed the fixed costs in the project schedules.
2. 4% of the cost of the project and the implementation work, the amounts of which exceed one billion dinars to ten billion dinars.
3. 5% of the cost of the project and the implementation work, the amounts of which do not exceed 1,000 billion dinars.
4. 25% of the supervision and follow-up sums are deducted and transferred to the Ministry of Planning for the purposes of following up on the projects that the Ministry is following up on and in accordance with the controls and instructions laid down by the Minister.

When evaluating this activity, it was found that most of the supervision and follow-up sums deducted according to the above instructions are used in contracting with employees.

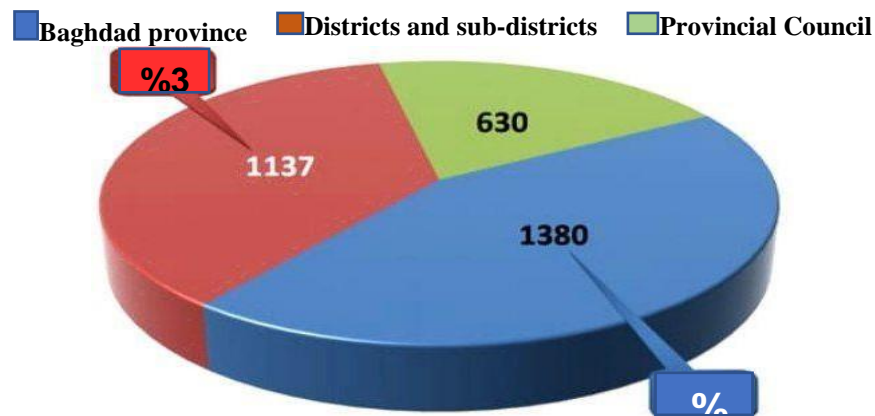


Figure 4.3: Shows percentage of contracting amounts with employees deducted from the supervision and follow-up amounts.

The source is prepared by the researcher

1. Failure to comply with the instructions received regarding the amounts allocated for supervision and follow-up.
2. Most of the oversight and follow-up sums were spent on appointing employees working within the Baghdad provincial office, districts and sub-districts, the provincial council, and municipal and local councils, in addition to the continuation of the appointment orders despite the end of the period of

the implemented projects.

3. The lack of engineering and technical staff compared to other specializations, who were appointed in contracts for the Provincial Development Program, which affected the plans for preparing the scheduling of implementation of projects.
4. Not to spend the amounts of supervision and follow-up to the engineers and technicians who follow up and supervise the projects and executing companies, as well as the lack of real follow-up by the engineering headquarters of the supervising engineers and the extent of matching the technical specifications with the reality of the situation and this is what happened at the Baghdad Gate - Kut, which led to the fall The ceiling after raising the side template despite the existence of a contract with the Al-Khwarizmi Engineering Consulting Office, at an amount of (5) million dinars for each gate, which guarantees the implementation of the work in accordance with the required specifications.
5. Lack of commitment to the official working hours of the contractors in the governorate, council, districts and sub-districts, and the lack of experience of the employees who were contracted with them.
6. The disbursement of supervision and follow-up sums without adhering to the instructions and controls issued in their regard leads to the inability to maintain control of the implementing companies, because the size of the projects is large and needs specialized staff to fulfill the purpose for which the supervision and follow-up funds are allocated.

4.3.3 Social activity

This activity was evaluated through the following indicators:

The percentage of development in the size of the completed projects = ((the size of the projects in the current year - the size of the projects in the previous year) / the average size of the projects of the previous year).



Figure 4.4: Indicates the amount of change in the development of projects in social activity

The source is prepared by the researcher

It is evident from the above figure that the number of projects in Baghdad governorate and the ratios completed in them have not been implemented on the basis of the actual need for services - which is evident in the percentage of project completion where there is a decline in the completion rates - but rather on the basis of projects that are submitted by the ministries, sectors and administrative units, and then they are listed.

Within the annual plan for the governorate and presenting it to the Ministry of Planning for the purpose of approval, which indicates the lack of a clear strategic vision in the management of the strategic planning process in a manner that leads to the governorate not achieving its stated goals based on the Law of Governorates not organized in a region No. 21 of 2008 and its amendments.

1. Measuring the importance of the completed projects to the sectors with citizen services

The following table shows details of a sample of completed governorate projects:
Table (4.1)

Table 4.1: A sample of the completed governorate projects in the years 2016-2017-2018-2019.

Year	Sector Name	Cost	Details	Notes
2016	Local administration	43,660,000	Building a guard room with its accessories in the unit's library.	Lack of knowledge of the economic and technical feasibility and the mechanism for calculating the project costs.
2016	Local administration	1,735,000,000	Baghdad governorate building packing.	The building belongs to the dissolved Ministry of Culture and Information, and the new governorate building in the Salhiya (Al-Alawi) area has been completed and has not been moved to it by the governorate.
2016	Local administration	1,443,440,000	Transfer to rehabilitate the fifth floor of the Baghdad governorate building.	The budget of the Baghdad Provincial Council is 40 billion dinars.
2016	Local administration	29,097,000	construction of roofs for the generators of the Baghdad governorate building.	The budget of the Baghdad Provincial Council is 40 billion dinars.
2016	Local administration	38,985,000	repair of the Baghdad governorate district.	The building belongs to the dissolved Ministry of Culture and Information The new governorate building in the Salhiya area (Al- Alawi) has been completed and has not been moved to by the governorate
2017	Local administration	62,000,000	dead palms plucked out in the street leading to Salman Pak (the central carrot).	Number of palms 400 The cost of uprooting and planting one palm and throwing it outside the boundaries of (155,000).
2017	Local administration	250,000,000	Establishment of a reception hall for VIPs in Baghdad Governorate.	The importance of such projects is not explained.
2017	Local administration	88,965,000	Rehabilitation of a cafeteria in Al-Baghdadi Cultural Center.	Failure to list the economic feasibility of implementing this project.
2018	Local administration	110,200,000	constructing an external fence for the Hamad Shehab residential complex / Bob Al-Sham.	The building belongs to the Ministry of Health.
2019	Local administration	630,934,000	Renovation of the General Traffic Directorate building (General Headquarters).	The building belongs to the Ministry of Interior.

The source is prepared by the researcher, depending on the governorate data

The following was found to the researcher when analyzing the above table:

1. There is no relationship between the basic needs of the citizen and the

projects completed during the above years.

2. The high costs of projects such as the project of constructing a shed for storing generators in the warehouses of the Ur neighborhood with dimensions of 6x18 meters (457,680,000) are of little benefit to the citizen.
3. Executing some projects for ministries and other sectors, and the governorate should refuse to implement them because it is within the competence of the ministries and has an investment and operational budget that can be used, such as the conveyor belts project for Baghdad International Airport at an amount of (4,697,000,000) as these works are under the jurisdiction of the Ministry of Transport.
4. The failure of the internal control and auditing bodies to submit reports to the higher management to refuse to implement such projects because they are not within the province's jurisdiction and do not contribute to achieving the governorate's goals efficiently and effectively.
5. The absence of a methodology in preparing strategic plans and providing an integrated database that would be the basis for selecting the projects that the governorate needs, especially projects that provide basic services to the citizen.
6. The lack of an economic feasibility study to implement some projects, and the extent to which the governorate benefits from them, such as the project of establishing fountains and planting seedlings in the outdoor garden of the Al-Baghdadi Cultural Center building, at an amount (99,850,000).

4.3.4 Service activity

The following table shows the number of service projects in Baghdad governorate for the research sample years

Table 4.2: Summarizes the number of service projects and their annual allocations

Details	2016	2017	2018
The number of the total projects	548	1058	884
The total cost (million dinars).	657,373	1,211,635	3,372,916
Annual allocation.	637,500	687,705	1,662,225
Total expense up to 12/31.	637,481	602,707	1,658,654
Implementation rate during the year.	99%	87%	99%
Ratio of outlet to total cost.	97%	50%	50%
Number of completed projects.	233	597	351
The number of unfinished projects.	315	461	533

The source is prepared by the researcher by adopting the governorate data.

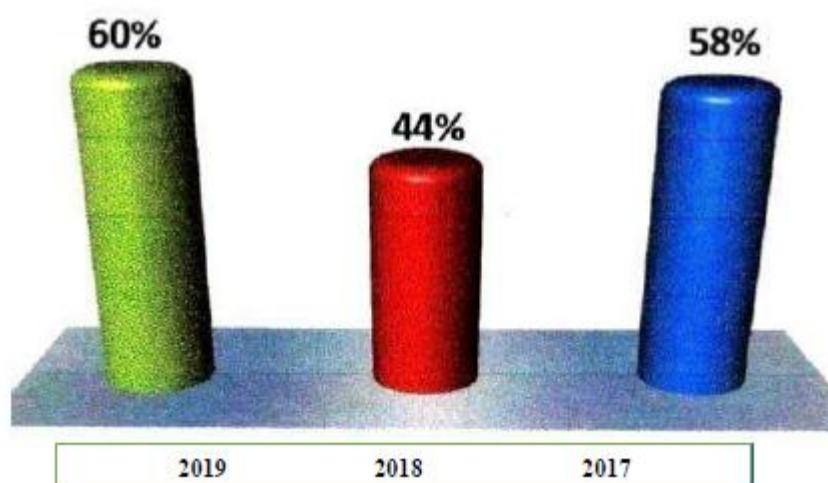


Figure 4.5: Shows percentage of uncompleted projects in the service activity of Governorate and for periods (2017, 2018, and 2019).

The source is prepared by the researcher.

From above figure, it is evident that:

1. The increase in annual implementation rates is due to the addition of continuous project rates from previous years, which indicates a clear weakness in scheduling the implementation of projects. Although the number of projects completed in 2017 is greater than in 2017 and 2019, their percentage is less than them due to lack of technical staff to implement projects and follow up on their implementation by the executing companies, and there are weak

procedures for dealing with abuses on the territory of the governorate, which led to a contribution to delaying the implementation of a number of projects.

2. The discrepancy in the rates of completed and unfinished projects indicates the inability of the governorate to complete its projects efficiently and effectively, with low completion rates of projects completed in the above years despite an increase in the year 2011 and this indicates that the governorate did not take what is necessary to address the low implementation rates. Total completed projects.
3. The lack of technical and standard standards and indicators to determine standard costs and compare them with the actual costs for the purpose of achieving economy in calculating costs and prices.
4. The previous table shows the significant increase in the annual total costs of the projects resulting from the existence of round projects from previous years that have rounded the costs with them, although the prices are at a stable level in these years, but this increase in costs reflects the absence of scientific and technical standards for calculating the costs. On personal judgments, then they are referred to the price committees for evaluation and approval.
5. Failure to take advantage of the completion rates of previous projects in preparing the annual plan for the coming years for the purposes of comparison and identifying deviations in preparing the annual plan and developing remedial solutions for the purpose of improving the performance of the governorate in order to complete the projects and work to reduce problems and obstacles that would impede the completion of projects and then increase rates Completion of projects from one year to another and bring them to a satisfactory and acceptable level, such as the project to operate the Asphalt plants of Mahmoudiya and Al- Nahrawan, and the referral to Taj Al-Bina Company at an amount of (4.995,000,000) and with a planned completion period of (170) days, and the implementation was started on (12/26/2017). Stopping on (2/15/2018) because the road was not ready, and then started on (5/10/2018) and adding an additional statement in the amount of (434,100,000). Stopping was enforced for (45) days on (10/21/2017).
6. Failure to own construction laboratories, which causes delays in the results of

laboratory tests for the materials involved in the work. Failure of laboratory tests and re-checks leads to delaying work and then requiring contractors for additional periods and thus delaying the implementation of projects, as well as not paying attention to quality control to obtain a technical level. High to implement projects to achieve efficiency in business implementation.

7. The absence of service projects in the field of combating unemployment, begging, combating illiteracy and other humanitarian projects, in addition to the lack of an integrated information system between the actual needs of services according to the different sectors in a way that contributes to the governorate's achievement of its goals efficiently and effectively.

4.3.5 School buildings activity

It is one of the activities carried out by the province and aims to:

1. Solve and address the problems facing the education sector, due to the severe shortage in the number of schools in all areas of Baghdad, especially the districts and sub-districts.
2. The completion of model schools in a way that helps to advance the scientific reality and the education sector.
3. Keeping pace with the development in modern buildings by adding laboratories and halls of multiple purposes and scientific libraries.
4. Equipping schools with academic supplies in a manner that contributes to improving students' scientific level.
5. Establishing scientific centers and kindergartens.

Table 4.3: Summarizes a table showing the number of school buildings and the number of schools in Baghdad.

N.	Details	Issue	Notes
1	The total number of schools.	3371	Schools.
2	The total number of school buildings.	2219	Buildings.
3	The number of buildings in one school time.	1279	
4	The number of buildings lasting two schools.	788	
5	The number of buildings in the three-time schools.	71	

Table 4.3: (Cont.) Summarizes a table showing the number of school buildings and the number of schools in Baghdad.

6	The number of buildings in need of major and partial restoration.	878	
7	The number of valid buildings.	847	
8	The number of invalid buildings.	158	
9	The number of rented buildings.	23	
10	The number of teacher institutes.	13	
11	The number of vocational schools.	69	
12	The number of private schools.	22	

The table was prepared by the researcher based on the data of the Education Committee in the provincial council.

1- Number of projects implemented.

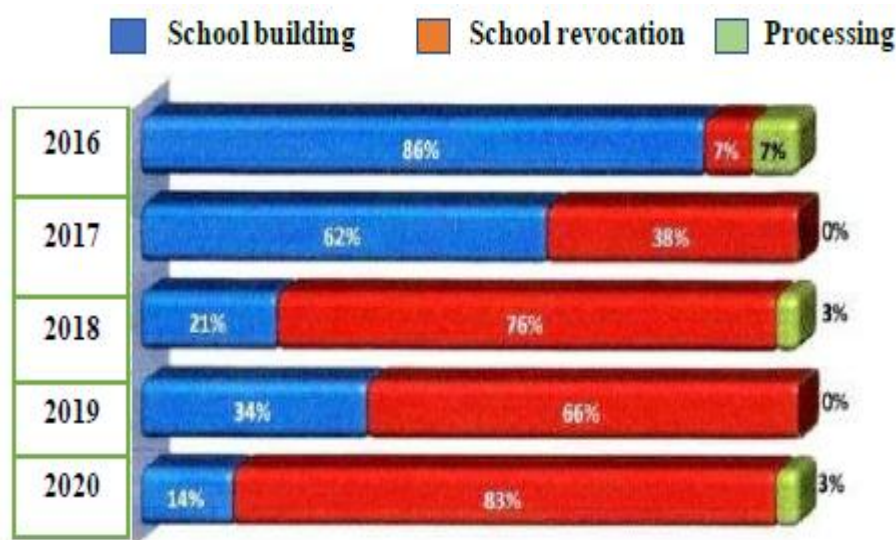


Figure 4.6: Shows percentage of projects implemented in field of school buildings

The source is prepared by the researcher.

And through the above figure, the evident is following:

- a. The number of completed projects is not commensurate with the shortage in school buildings, with the lack of annual plans that help to achieve efficiency, effectiveness and cost savings in the activity of school buildings. In addition, the number of restoration projects is greater than the rest of the projects, which reduces the effectiveness of the governorate in achieving its goals in terms of For school buildings.

- b. Failure to take deterrent measures against some lagging and inefficient companies in implementing and scheduling it, noting that some of the implemented projects date back to previous years, which indicates the inefficiency of the governorate in implementing projects such as the project to build a primary school 18 classrooms in the city of Nahrawan by the Kardamand Contracting Company at an amount of (771,625,000) and scheduling the implementation of the plan for (170) days only, starting from 2019, and after sending several final warning books, work on the project was resumed on 12/2/2017.
- c. The limitation of projects to preserve school buildings only, without there being projects to qualify and develop the capabilities of the teaching, professional and technical staff of the staff and teaching staff, or projects to develop the scientific reality that contribute to increasing success in schools, such as establishing scientific development centers, or projects for the education of people with special needs.
- d. Not developing long-term strategic plans to advance the infrastructure of the education sector through the activity of school buildings in order to determine priorities and provide an integrated database for each district or district that will be the basis for choosing the type of projects, as most of the projects are randomly listed, which leads to the governorate not achieving its goals efficiently.

2. Cost of school buildings projects:

The following table shows the costs of some school building projects that were implemented by the governorate.

Table 4.4: Is a sample of the planning budgets for costs and the implementation period.

N	Details	Method of implementation	Planned period.	Actual duration	Difference	Planned costs	Actual costs	Additional disclosure	Variance
1	Design and implementation of a typical secondary school, 24 classes	Tender	500 days	536 days	36	3,5 billion	3,5 billion	86 million	

Table 4.3: (Cont.) Is a sample of the planning budgets for costs and the implementation period.

N	Details	Method of implementation	Planned period.	Actual duration	Difference	Planned costs	Actual costs	Additional disclosure	Variance
2	. Design and implementation of a typical primary school, 18 classes	Tender	300 days	406 days	106-90 days	3,4 billion	3,4 billion	46 million	
3	Construction of a secondary school, 18 classrooms, Bismayah Residential Complex	Tender	270 days	318 days	48 days	2,3 billion	1,8 billion	11 million	198 million
4	Establishing a primary school classroom Bismayah residential complex	Tender	140 days	262 days	122 days	2 billion	1,8 billion		207 million
5	Restoration of the school of Hamat Al-Watan Bob Al-Sham.	Tender	4 months	4 months		413 million	413 million		
6	A comprehensive restoration with the addition of 8 classes in the Tigris Intermediate School for Boys	Tender	150 days	349 days	199	310 million	359 million	23 million	48 million
7	Design and implementation of high school 18 classes (Al-Khulafa School).	Tender	330 days	330 days		3,1 billion	3,1 billion		

The source is prepared by the researcher, relying on governorate data

From the analysis of the above table, the researcher found the following corruption:

- a. Inaccuracy in calculating the time of completion of work, by not addressing previous deviations and counting them as a standard for other work, and thus the absence of effective scheduling of projects
- b. There are no differences between the planned costs and the actual ones, especially in the establishment of model schools, in a way that affects weakness in estimates and problems in the processes of assignment, analysis

and bid opening as a result of not setting standards for efficiency and economy when the costs and other expenses are prepared in calculating the value of contracts.

- c. The preparation of the costs and quantitative schedules of materials is done by contractors in some projects, which makes the process of supervising materials and supplies very difficult, as well as determining their qualities, quantities and specifications specified in the contract, and then they are analyzed by the price committees and not according to pre- established standards and foundations that achieve economy and efficiency.
- d. Failure to assess the work and poor planning by the governorate administration led to the addition of new statements, and the referral of restoration projects with referral amounts that depend on personal estimates as they are processes that are subject to personal evaluation and not according to previously approved bases, which may open the way to manipulating costs and calculating implementation amounts in a way that may lead to The presence of administrative and financial corruption cases.
- e. The protection costs, schedules and quantities are considered from the education directorates and send them to the governorate, which they present to the price committees for the purpose of studying and analyzing them.
- f. And the Inefficiency in the implementation of some schools, due to the old, cracked, and ineligibility of some schools, which makes the restoration process unhelpful, and school building projects did not contribute to reducing the triple attendance.
- g. The lack of typical school projects and their high costs compared to the rest of the governorate projects in the field of school buildings in order to achieve efficiency and effectiveness through improving the service of educational institutions (logistics services - rehabilitation of sports arenas - provision of computer rooms - processing scientific means) as a result of poor planning by the Baghdad governorate administration
- h. Failure to take into account the governorate administration's complete accuracy in preparing designs, specifications and schedules of quantities priced in a way that contributes to avoiding changes in the quantitative and

business schedules and their quality or designs in the implementation stage in a manner that achieves efficiency and economy in the implementation of works

- i. Weak impact of school buildings activity on the educational reality.
- j. The governorate does not use the method of comparisons on the basis of time and cost for projects implemented for schools to reduce financial corruption, for example a project to design and implement a model high school 24 classrooms at an actual cost of 3.5 billion and an additional disclosure of (86) million and a project to design and implement a model primary school at an actual cost of \$ (3.4) billion and an additional disclosure (224) million, where the convergence in costs is evident despite the difference in design and construction area.
- k. The lack of coordination between the governorate administration and its administrative units (districts and sub-districts) to determine the actual needs of school buildings by providing an integrated database and information on the reality of the infrastructure or providing clear feasibility studies so that the governorate can develop, implement and schedule strategic plans in a form that contributes to reducing financial and administrative corruption, And avoid spending money on projects that do not achieve the goals of maintaining efficiency.

4.3.6 Health activity

The following table shows the number of projects completed by the governorate and their costs:

Table 4.5: Shows the types and costs of health sector projects

Year	Number of Projects.	Project for Establishing Health Centers,	Processing Project.	Restoration Project, and, Added.	Project for Construction of Apartments for Doctors	The Total Costs of the Projects
2017	8		1	4	3	6,418
2018	5	2		1	2	7,899
2019	8	8				5,813
2020	70	20	20			50

The source is the preparation of the researcher based on the governorate data * and

the amount is in billions

After reviewing the health activities within the governorate plan for the years above, and from the above table, the following is revealed:

1. The ineffectiveness of the projects implemented in the field of health promotion, due to their being limited to the establishment of residential apartments for doctors and small health centers, in addition to the lack of projects in the field of environment and treatment of environmental pollution and reducing its risks, the absence of a clear policy to combat environmental pollution and ways to deal with these pollutants and the lack of Coordination and cooperation with government ministries regarding not establishing projects that negatively affect the environmental reality of the governorate.
2. The lack of completed projects compared with the projects of other sectors in relation to the needs of citizens to establish hospitals, health centers, and medical laboratories. The absence of projects interested in medical and nursing staff, such as establishing centers for research and medical studies and scientific laboratories.
3. Lack of projects for people with special needs and rehabilitation of the handicapped, failure to establish projects to treat cancer and other intractable diseases.
4. Baghdad governorate does not depend on more than one party when preparing the annual plan for the health sector, because of the information and data provided by those authorities that may contribute to filling the deficiency in the health sector by preparing studies that show the actual need for hospitals and health centers.
5. Failure to implement projects to complete the regular health massacres and reduce the effects of indiscriminate slaughter, and not to legislate local laws for that.
6. Inefficiency and effectiveness of the governorate's projects in terms of competition from the private sector, by providing advanced medical and biology laboratories and specialized centers in a way that contributes to reducing the fees for medical examinations and laboratory analyzes.

7. The overlap of powers between the central government and the local government in a way that negatively affects the effectiveness of the governorate in developing immediate and strategic plans for the advancement of the health sector.
8. The lack of financial allocations allocated to the health sector by the governorate administration and within the regions' development plan, and thus the health sector activities do not match the goals of the governorate.

4.3.7 Road activity

This activity is one of the most important activities of the governorate and is concentrated in the administrative borders of the governorate (districts and sub-districts), that is, outside the municipal borders of Baghdad. Governorate:

Table 4.6: Total costs and costs per square meter for some completed road projects

N.	Details	Location	Year	Total cost	Length	Cost per square meter Difference in length
1	Tourist road cladding with a length of 10 km.	Al-Rashidiya	2017	1,227	10 km	122,700
2	Cladding on the Al-Bu Amer intersection and its link with the International Road.	Yusufiya	2017	1,167	7 km	166,714
3	The cladding of Al- Zaidan Road in the direction of Al-Nasr and Al-Salam.	Abi Gharib	2017	822	11 km	74,700
4	Construction of 14 Ramadan Road, in the district of Al-Abayji.	Al-Abayji	2018	978	8800 m	105,409
5	Pavement of 10-km-long and 5-meter-wide streets.	Al-Taji	2018	1,469	10 km	146,980
6	Paving the road of the village of Abu Miteb, adjacent to the Al-Ishaqi project, and canal (17).	Tarmiyah	2019	411,750,000	20 km	160,470

Source, prepared by the researcher based on the governorate data * Amount in billions

After research and scrutiny, and through the previous table, the following was found:

1. The difference in the actual costs is due to the following reasons:
 - a. Availability of raw materials (asphalt - space quarries (near work sites)).
 - b. The nature of the materials involved in the work, for example, some works need (skimming + soil + space) and some need (dirt + space + asphalt) and

some need (space + tiling) and so on.

1. Inefficiency in calculating road cladding and paving cost estimates resulting from lack of reliance on scientific technical and engineering standards.
2. Inaccuracy in preparing the statements and plans for projects of approved roads for implementation, which leads to the creation of additional paragraphs or deletions in the components of the project, which leads to an additional period and delay in the completion of work within the specified period of the project and thus skip the specified schedule, which leads to the emergence of an increase in costs The project is like the project of paving the village of Abdullah Al-Rumman road and paving the Al-Rakoub road within the district of Muhammadiyah at an amount of (1,036,000,000) with a plan completion period of (90) days and the implementation was started on 1/13/2019 and an additional list was added in the amount of (100,000,000) on 1/20 / 2019 under Book 1272.
3. The absence of an integrated plan for cladding in a way that achieves effectiveness in the governorate's goals for road activity, because the implementation is carried out according to a decree certified by the administrative unit, and then it is included in the governorate's annual plan.
4. The absence of projects to construct annual and commercial roads around Baghdad governorate in a way that reduces the pressure on the internal road networks, as well as the failure to activate the legislations that contribute to controlling the design loads of the roads, such as preventing the entry of cars with large loads to the secondary streets of Baghdad, such as the legislation of the service fee Disabled.
5. The difference in the actual cladding area is determined upon receiving the end result by the committees formed from the governorate.
6. The governorate does not own the asphalt plants necessary for cladding, tiling and maintenance work, so that the required quality and quantities are provided at a lower cost.
7. Not to end the violations by citizens and government departments on road prohibitions.

8. Lack of railway projects and lack of interest in river transport roads and means.
9. Not activating the suspended train project in Baghdad and stopping it due to corruption in the assignment to the project.
10. Some non-competent bodies enter the field of implementation, such as municipal councils, district and sub-district councils, which leads to a multiplicity of decision-makers.
11. Lack of interest in the aspects of quality control to obtain a high technical level for the implementation of road projects through the use of government laboratories to ensure good technical results by conducting tests for the materials involved in all works in a way that leads to improving the quality of work.

4.3.8 Urban planning activity

This activity is concerned with the use of lands and their planning for urban development at the governorate level and includes all lands that fall within the boundaries of the governorate, whether within the boundaries of the governorate or the Municipality of Baghdad, and in light of the basic design of the city of Baghdad, plans are drawn up and projects are implemented.

Some projects implemented in the field of urban planning.

Table 4.7: Summarizes number of projects, costs and the date of commencement

N .	Details	Location	The amount of the referral		Date of commencement	Method of implementation	Additional period	Execution period	Name of the company	Notes
				Spent						
1	Preparing a strategic study for the development of the city of Husseiniya and Rashidiya and updating the basic design for it	Estiklal	2.000 billion	1.600 billion	2017-1-28	Direct call	6 months & 65 days	420 days	Mawred Company for Architecture	A warning was given by the contract section 9560 book on 5/20/2015 a warning was given Final under Book 4487 on 3/9/2016 an additional period of 6 months was granted. A 65-day break was granted under Book 4440 on 12/2/2017

Table 4.7: (Cont.) Summarizes number of projects, costs and the date of commencement

N .	Details	Location	The amount of the referral	Spent	Date of commencement	Method of implementation	Additional period	Execution period	Name of the company	Notes
2	Preparing a strategic study for the development of City and the Aweerij area and updating the basic design for it.	Mahmudiyah	2,000 billion	1,600 billion	2017-1-28	Direct call	6 months	420 days	Mawred Company for Architecture	A warning was given by the contract department book 9561 on 5/20/2015 a final warning was given According to the book 4487 on 3/9/2016 an additional period of 6 months was granted
3	Preparing a strategic study for the development of the city of Diyala Bridge and Jurfal- Naddaf and updating the basic design for it.	the bridge	2,000 billion	1,600 billion	2017-1-28	Direct call	6 months	420 days	Mawred Company for Architecture	A warning was given to the contract department book Done 05/02/0228 in 8590 A final warning issued by 0202/3/8 in 2299 book An additional period of 9 months has been granted
4	The strategic project for developing the city of and updating its basic design.	Nahrawan	995,000 million	398,000 billion	2017-2-11	Direct call	94	360 days	Sanafi companies.	10/30/2014 a warning was issued under Book 8876 on 5/3/2016 an additional period was granted 81 days for a final warning in accordance with Book 7593 on 12/3/2017
5	Study the strategy for developing Abu Ghraib and updating its basic design.	Abu Ghraib	880,000 million	528,000 billion	2017-2-11	Direct call	71	360 days	Development Consulting Company Engineering	A committee was formed to accelerate according to Administrative Order 6221 number 18249 on 11-7-2017 and the acceleration committee was canceled and the company pledged to complete the work before 12-31-2011

Table 4.7: (Cont.) Summarizes number of projects, costs and the date of commencement

N	Details	Location	The amount of the referral	Spent	Date of commencement	Method of implementation	Additio nal period	Exe cuti on peri od	Name of the company	Notes
6	Strategic project to develop and update its basic design for victory and peace.	the city of victory and peace	1,060 billion	530,000 billion	2017-12-11	Direct call	194	300 days	Development Consulting Company Engineering	A committee was formed to accelerate according to Administrative Order 6221 number 18349 on 7/11/2017 and the acceleration committee was canceled and the company pledged to complete the work before 31-12-2017.

The source is prepared by the researcher based on the governorate data

* The amount is in billions

Through research and investigation, as mentioned in the above table, for a sample of the implemented projects related to urban planning, the researcher noticed the following:

1. Referral of projects by direct invitation and referral of more than one project to one company and by direct invitation, in addition to referring projects to companies that are not specialized and with little experience in implementing such projects and complacency with companies implementing projects and not cooperating with them firmly, such as projects referred to the supplier of architecture and shown In the table above the sequence (1, 2, 3).
2. Lack of economy in project costs and referring them in very high amounts, which negatively affects the budget allocated to the governorate. In addition, data and information provided by the Ministry of Planning are not approved and taken into consideration when preparing the economic feasibility of urban planning projects.
3. The overlap between the Ministry of Planning, municipal councils, districts, and sub- districts, which reduces the efficiency of such projects, and does not use the geographical information system (GIS) for the purpose of facilitating field surveys of the areas in which the projects are implemented.

4. The lack of technical and economic feasibility studies for urban planning projects and the ineffectiveness of these studies in achieving the best performance for the governorate in terms of costs and time, as well as the lack of modernization of administrative divisions and according to urban planning in the outskirts of Baghdad governorate and the old situation remains despite the increasing number of people in Baghdad and the expansion of the geographical area to her.

4.3.9 Activity of the Baghdad gates and the development of Baghdad entrances

The following table shows the governorate's projects, their locations, and their costs, as follows:

Table 4.8: Governorate projects in the area of developing Baghdad's entrances

C	Project name	Location	Assignment amount	Commencement date	Planned implementation	period Expended	Completion date	Notes
1	Implementation of Baghdad Gate – Hillat	Mahmoudiya	6,222,929	2-9-2017	18 months	Continuous	2,738,047	Withdrawal of work according to the governorate book number 807 on 12/16-2018 The withdrawal of work has been canceled and the company's account liquidated with regard to the works carried out according to the contract under Book 30722 on 7/30-2018
2	Implementation of Baghdad Gate - Al Kut	Al- wahda	6,538,014	8-14-2017	15 months	Continuous	3,043,647	A statement was added at the amount of 25,000,000 and another statement at the amount of 96.175,000 The work under Book 808 was withdrawn on 16-1-2018 - A committee was formed to liquidate the business under Book 2661 on 06-24-2018

Table 4.8: (Cont.) Governorate projects in the area of developing Baghdad's entrances

C	Project name	Location	Assignment amount	Commencement date	Planned implementation	period Expended	Completion date	Notes
3	Implementation of Baghdad Gate - Baqubah	Al-rashidiya	6,614,891	8-1 2017	18 months	Continuous	6,013,744	project is continuing and at a pace not at the required level for reasons related to the contractor and security reasons. An additional period of 403 was granted. An additional statement was added
								under Book 23355 on 05/23-2018. Work was withdrawn according to Book 34673 on 9/13- 2018.
4	Implementation of Baghdad Gate - Mosul	Taji	6,939,061	9-8 2018	18 months	Continuous	2,148,469	The project is ongoing and at a pace that is not at the required level Related to the contractor and for security reasons, an additional period of 223 was granted Add an additional statement under the book 03355 on 03-5-0200 Work was withdrawn under book 32993 on 03-8-0
5	Design and development of the entrance to Baghdad Abu Ghraib	Abu Ghraib	24,779,623	9-2 2019	300 days	Continuous	4,400,000	suspension of work Partial suspension by 40% The work was withdrawn according to tedhe governorate letter No. 43967 on 12-13-2018
6	- Design and development of the entrance to Baghdad - Al- Shaab	Al-shaab	12,189,501	10-6 2019	365 days	Continuous	1,218,000	Work Direct invitation No. 19 of 2018 It was decided to stop work 100% complete suspension according to Book No. 41048 on 10-14-2018.

The source is prepared by the researcher based on governorate data

* The amount is in billions

From field research and investigation, and as mentioned in the above table, we noticed the following:

1. The delay in scheduling the implementation of projects is very clear and the process of stopping projects continues without completion.
2. Referral of projects with very high amounts without relying on standard costs for the purpose of determining the deviations between the planned and actual, and the estimation costs and bill of quantities must be prepared by the sectoral entity benefiting from the project, and the entity is the Ministry of Interior, and the involvement of that ministry in the above projects was not noted.
3. The governorate's referral of the Baghdad Gate / Kut file to the Public Integrity Commission, as a result of the referral method and the high costs, and despite this, it is noticeable leniency with other projects.
4. The addition of additional statements indicates the lack of economy in the governorate in preparing the appraisal costs, as well as the ineffectiveness and efficiency of the governorate in implementing such projects due to their referral to non-specialized companies that do not have similar businesses.
5. Referral of some projects at high costs in unstable security areas, which leads to quitting work by contractors and companies, resulting from the failure to take the security situation into account when planning such huge projects, the cost of which reaches billions, and weak implementation capacity of companies, which leads to non-investment of allocations In an efficient and effective manner.
6. The length of the implementation period and the delay in completing the work affects the governorate's administration to follow up and monitor the work due to the weakness and delay of the governorate's procedures in withdrawing the work, uncertainty about the technical competence of the executing companies by looking at similar works and not using the database available in the Ministry of Planning, which helps in taking Decisions to refer business to competent contractors.
7. Lack of coordination with state institutions by the governorate, such as the Ministry of Electricity, such as cables and electricity poles that obstruct the work, which causes delay in completion, in addition to the failure to put

companies lagging in the completion of the work of gates and entrances to Baghdad on the black list, which resulted in the control of companies and the weakness of the control system and the spread Corruption.

4.3.10 Compensation activity for victims of terrorism

Article (3) first and second of the amendment of instructions for compensation for martyrs and the disabled as a result of terrorist acts stipulated that the requests of those included in the governorate where the terrorist act is located shall be submitted accompanied by investigative papers, death certificate and medical report, and that the governorate in which security conditions are still unstable shall open branches for it in the governorate and in Other governorates, in order to receive the requests, and the treasury directorate in the governorate handles the disbursement of the compensation amount, as the martyr or the injured were not an employee of the state departments and the public sector, and the accounting department notifies the sums disbursed and provides lists of martyrs and injured.

Among the most important observations that have been mentioned on the governorate's activity in this file are the following:

1. The governorate opened a special department for the compensation file for victims of terrorism and the accompanying interference in the powers of the General Secretariat of the Council of Ministers and the Ministry of Finance, which caused delays in the completion of transactions and the receipt of compensation by the families of the victims.
2. Delay in releasing the allocated sums to the beneficiaries as the disbursement takes place after two years or more due to the routine procedures as well as the non-audit of the transactions by the internal audit in the governorate, but rather audited by a special committee in the maintenance in accordance with the controls and mechanisms adopted regarding their disbursement.
3. The lack of staff with the lack of existing experience, especially with the issuance of the new law and the amendment of the compensation amount, which required re-working the old files again for the purpose of paying the remaining amount, as the amount was (2,500,000) and then amending it to become (3,750,000).

- Opening offices in the districts and sub-districts to receive transactions only when they should have surrendered and completed at the same time in a manner that reduces the routine in the process of receiving and delivery, and not including Internet services in the receipt and completion of the beneficiaries' transactions, in addition to the delay in issuing judicial decisions to determine the fate of The missing, years have passed since their loss, which burdens the citizen.

4.3.11 Contribution to Baghdad municipality appropriations

Baghdad Governorate, based on decisions issued by the Baghdad Provincial Council, allocates part of its annual financial allocations for the Provincial Development Program to the Baghdad Municipality for the purpose of using it in implementing its projects prepared by its specialized departments and within the municipal boundaries of the Baghdad Municipality, such as - Baghdad Water - Baghdad Sewers - Projects Department - Environment and Solid Waste Department - Department of Parks - Figure (10) shows the rates of repayment by the Municipality of Baghdad for the sums granted to it for the period from 2017 to 2020.

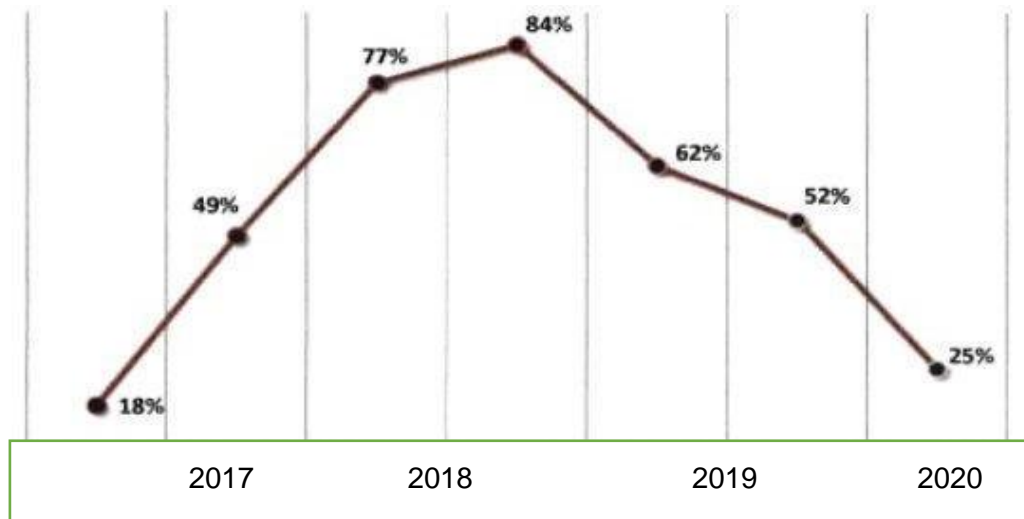


Figure 4.7: Shows the rates of repayment by the Municipality of Baghdad for the sums granted to it for the period from 2017 to 2020.

The source is prepared by the researcher.

Through this figure (10), it is evident that:

- The Baghdad Municipality's misuse of its allocations from the regional

development budget indicates the inability of the Baghdad Municipality to implement its projects, and this is an indicator that can be seen by reviewing the total amounts borrowed from the governorate, which amounted to (2143) billion Iraqi dinars for the same period.

2. The Baghdad Provincial Council continues to vote on the Baghdad Municipality's allocations, which creates pressure on the Baghdad governorate's administration, as well as the lack of clarity regarding the Baghdad Municipality's reference in oversight and supervision, considering it a federal department linked to the General Secretariat of the Council of Ministers, which resulted in a weakness in oversight that led to the lack of knowledge of the Baghdad Municipality's reference. .
3. The Baghdad Municipality did not present its projects funded by the Provincial Development Program budget to the governorate of Baghdad in order to study and analyze it, and then submit it to the Baghdad Provincial Council for approval and announcement according to the mechanisms of implementing government contracts.
4. The Baghdad Municipality's failure to provide statements showing the number of implemented projects and ongoing projects, the expenditures thereof, and the remainder according to the previously approved plan, and the failure to involve the Baghdad governorate committees in opening and analyzing bids, which indicates the weakness of the control procedures on the aspects of spending the budget allocations for the regions' development from the provincial or governorate council. So is the secretariat.
5. Failure to pay companies' dues to Finance unit in Baghdad governorate according to the accounting instructions in force and pay them from the Baghdad Municipality, which makes it a mediating link that could constitute a reason for delaying projects and clearing the way for the corrupt, and then delaying the launch of allocations.
6. Lack of coordination between the governorate and the municipality in the field of preparing the investment plan, approving it, implementing it and following it up, weak control procedures over the implemented projects of the Baghdad Municipality and scheduling that implementation, at the expense of

the regions development plan and limiting it to demanding restrictive adjustments for the sums granted that would lead to wasting public money And increase administrative and financial corruption.

7. The weakness of the Baghdad governorate's procedures of auditing the performance of the Baghdad Municipality funded by the regional development budget and limiting it to demanding restrictive adjustments with no demand for final account.

5. CONCLUSIONS AND RECOMMENDATIONS

The first part of this chapter elaborates on conclusions drawn from research's findings that were reached within two frameworks (theoretical and practical) and in light of the results of data and information analysis process that was carried out according to approved statistical methods. As for the second topic, recommendations were reviewed, to propose solutions to Iraqi ministries and other entities concerned with implementing the National Anti-Corruption Strategy. This chapter is to analyze negative aspects of implementing scheduling process and then attempting to increase effectiveness of governmental institutions performance.

5.1 Conclusions

5.1.1 Summary of theoretical part

1. The Anti-Corruption Strategy is characterized by early detection of problems, which requires accurate timings and scheduling for various stages of early inspection of problems.
2. The process of evaluating efficiency and effectiveness contributes to uncovering employees' competences, which could serve as focal point for re-evaluating work, allocating responsibilities, roles and timing, and then nourishing a culture of respect for time.
3. The causes of corruption are several, including social, administrative, political, economic, legal and organizational environments, all of which lead to deviation of administrative systems. Strategies are used alone or in conjunction with each other, such as (political, economic, administrative and governance, security and judicial).
4. The National Anti-Corruption Strategy did not fulfill required purposes in creating a fair and transparent society even with rational, efficient and effective management. This is due to absence of proper implementation, weak monitoring and evaluation, as well as failing to specify accurate timeframe

for implementation or periodic evaluation.

5. Absence of an effective management team and the conflict of priorities and interests between various executive bodies as well as weak leadership and managerial skills of line managers in the Iraqi organizations which contributed largely to lowering Iraq's ranking according to the scale of the Global Corruption Perceptions Index for the years (2019) until (2020). Being at the bottom of classification of Transparency International and to be ahead of Sudan, Afghanistan and Somalia, according to 2020 data.

5.1.2 Conclusions from practical part

1. Applying direct implementation in contracting methods activity, in a large proportion, with the absence of project scheduling and the remaining open implementation period.
2. The high percentage of administrative employees at the expense of engineers and technicians who are contracted to supervise projects, which made a negative impact on the implementation and scheduling ratios and remaining open period of some of them (more than 44% of the amounts of supervision and follow-up were paid for contracting with administrators in the provincial office).
3. Lack of clear strategic vision in managing the social activity of governorate in a manner that led to the failure of governorate to achieve its established goals based on the Law of Governorates not organized in a region No. 21 of 2018 and its amendments. 2017 amounted to 93% compared to 2018(- 24%). This discrepancy is due to its extensive use during the period of the 2017 parliamentary elections, and the high annual implementation rates in social activity, which is due to the fact that the governorate added the percentage of continuous projects from previous years as a result of the apparent weakness.
4. High implementation rates for restoration projects for school's buildings is largely due to not focusing on building new schools, as well as the failure to hold involved officials accountable for frustrating scheduling processes and this caused huge administrative corruption in this activity.
5. Ineffectiveness of health sector projects due limiting their establishment to

small health centers and poor follow-up of implementation. In addition, the strategic plan did not include programs to establish health or environmental laboratories or research centers despite serious backwardness of health and environmental sectors in Baghdad. In addition to increasing horizontal expansion of building health centers only and neglecting vertical expansion of developing capabilities of medical staff as healthcare providers.

6. Inaccuracy in preparing road plans and project's proposals when approved for implementation, which results in additions and omissions in project's components, which means delay and working beyond specified schedule.
7. Lack of technical and economic feasibility studies for urban planning projects as these studies fail to define concise costs and time needed, as well as lack of modernization of administrative divisions in accordance to urban planning of suburbs of Baghdad governorate.
8. Delay in scheduling implementation of projects in the activity of developing the entrances to Baghdad is very clear and the process of stopping projects continues without achieving any achievement percentages, as well as absence of coordination with all ministries for the sake of completing entrance's requirements such as electricity and the interior.
9. Lack of coordination between governorate and its Municipality in preparing, approving, implementing and following up investment plan, in addition to weakness of control procedures on implemented projects of Baghdad Municipality, which led to a waste of public money and an increase in administrative and financial corruption.

5.2 Recommendations

1. It is essential to prepare a quick implementation plan to organize and prioritize governorate's work in combating administrative and financial corruption and in accordance to national anti-corruption strategy. Setting achievement indicators helps to follow up achievement of results by higher management regularly and continuously. In addition, it is important to address any delay that may occur and finding out its reasons to ensure the success of implementation.

2. The use of research centers whether local or foreign to formulate, implement, monitor and evaluate integrated strategy to combat administrative and financial corruption for the Baghdad governorate by adopting directives of National Anti-Corruption Strategy as a guide, taking into consideration time frame for each stage in the whole roadmap from starting point till its ending point.
3. Setting up organizational structure for governorate commensurate with powers granted to the governorate administration under the Law of Governorates not organized in a region No. 21 of 2018, First Amendment No. of 2017 and Second Amendment No. 19 of 2019, taking into consideration strategic priorities in ministries' work plan according to directives of Supreme Committee as a step of transfer of the government.
4. Commitment to proper scheduling: proposed national anti-corruption strategy takes place in (2017-2019), and considering assessment of corruption levels in the world that is made according to the Corruption Perceptions Index issued by Transparency International. Efforts are directed toward improving Iraq's position in this index and consequently attracting investments and diversifying imports.
5. Including the work mechanisms and programs of Baghdad governorate within the national strategy for combating corruption.
6. Establishing global partnerships with auditing and accounting centers in an effort to improve monitoring and auditing processes and developing accounting system that detects corruption before its occurrence "being proactive rather reactive", This is how public financial management and financial policy in administrative and financial reform are included in proposed government program for current Iraqi government.
7. It is necessary to publish and disclose governorate's investment and operational budget, project's implementation status, and financial and technical achievement rates with accuracy, objectivity and clarity in front of public through official website, in accordance to principle of transparency.
8. Establishing Government Excellence Department for purposes of

coordination and engagement with Government Excellence Center, in an effort to evaluate the institutional performance of governorate and to monitor the implementation and development of its strategic plans, focusing on specialized staff to carry out their tasks.

9. Emphasizing on economic and technical feasibility studies as well as forecasting budgets, as they serve as important tools to monitor performance, determine deviation from the scheme, analyzes the causes of deviation that may be intentional, and adopt principle of participation of all levels in plans and budgets.
10. Projects of Baghdad suburbs' development are important economically, socially and culturally, by establishing partnerships with local and foreign investors and banks to attract and settle citizens there and to reduce burden on governorate's center, by encouraging the establishment and development of small and medium-sized enterprises while providing financing facilities and developing businesses and markets to support these projects and furthermore establishing industrial incubators and business incubators.
11. Building essential capacities of educational sector is crucial while adopting vertical rather than horizontal development in education development activity, and focusing on developing skills, experiences and specialized training programs to diversify and let whole sector evolve.
12. Developing health sector by focusing on establishing medical, pharmaceutical and healthcare research centers, with tendency towards establishing medical technology learned from international expertise for qualitative development in this sector, in the form of complexes such as pathological analysis, magnetic diagnostics and physiotherapy in densely populated areas.

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