

PalArch's Journal of Archaeology
of Egypt / Egyptology

ROLE OF THE ACCOUNTABILITY IN PUBLIC ADMINISTRATION OF IRAQI POLITICAL INSTITUTIONS POST 2003

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Asst. Prof. Dr. Ammar Saadoon Albadry, Asst. Prof. Dr. Asst. Omar jumaahimran, ROLE OF THE ACCOUNTABILITY IN PUBLIC ADMINISTRATION OF IRAQI POLITICAL INSTITUTIONS POST 2003- Palarch's Journal Of Archaeology Of Egypt/Egyptology 17(9), ISSN 1567-214x

ABSTRACT

This article aims to examine accountability in managing of the Iraqi political institutions. The article relied on the hypothesis that there is a strong relationship between accountability and administrative corruption. In cases where the accountability system is absent or ineffective, the chances of administrative corruption increase. The method used for modern research is qualitative, as the data is given in the form of words; textual analysis is used for this matter. The finding revealed that the Accountability is one of the most effective means of pursuing reform and preventing corruption and reducing its negative administrative, economic, social and political effects.

Keywords: Accountability; Corruption; Iraq; Political institutions; Public administration

INTRODUCTION

There is no doubt that the extraordinary level of corruption in any community is a reflection of the absence of good governance in it, with several constituents that, if available in any political system will make corruption a limited exercise. These elements include rationality in decision-making and at its highest levels, in particular, the availability of transparency, accountability (Mohamed: 2013, p2).

The necessity of accountability in the public sector, no doubt, represents the value of prerequisite of good governance and sustainable developments, therefore, the civil servants must be more alert than the market; they must respect statutory and constitutional law, society values, professional standards, political norms, and citizens' interests (Dneahardt & Robert: 2003, p 119).

The accountability mechanism is one of the most important control tools in the framework of combating corruption. It is considered an official standard of government performance and an evaluation tool for people working in different state institutions when they are held accountable by the officially authorized bodies, or by civil society organizations and the public opinion. To reduce violations and deviations in the work of the government that may deviate from the right track. If administrative, legal and ethical accountability is become weakened or deliberately curtailed, an example of the application of accountability mechanisms is provided for by most constitutions in the world regarding the obligation of the government to report periodically on its actions. as well as the Commissioners of the people and the public accountable to its representatives through periodic elections and the executive bodies of NGOs submit periodic reports to public bodies as well as the role of the citizen and the media in preparing reports and presenting questions to officials (Ibrahim: 2018).

The phenomenon of corruption in political institutions has spread remarkably in Iraq; due to the absence of accountability and the lack of clear political and administrative authorities to the laws and public controls that enable the exercise of control over those authorities, or because of the ignorance or fear of the citizen, or for several other reasons, including the disruption of laws and instructions and the spread of chaos and randomness. In the occupation of public jobs and assign them to the limited efficiency people, the prevalence of the phenomenon of bribery in government transactions, favoritism, affiliation and loyalty in the occupation of posts and positions instead of merit, efficiency, professional skill and integrity, and the weakness of the control and performance bodies which is merely formality because its results are neglected (Selman & Atwan: 2010, p119).

It can conclude from the above that accountability as a means of deterrence and accountability, achieve a set of objectives, including directing the behaviour of the official in charge of public office, a firm guarantee of the rights of citizens, and a tool to reduce the passivity in performance, and create a predisposition among employees to stay away from all kinds of administrative and financial corruption.

CONCEPTION OF ACCOUNTABILITY

In general, the concept of accountability it involved the answer of questions, who is responsible to who matters? Before we deal with this term it is important to suggest to some other terms usually used as other terms such as, responsible, liable, but accountable is much more positive than responsible and liable (Lane:1987, 283).

Cendon, tried to draw important distinction between the three terms by suggestion to their aspects of public administration, in his view, the responsibility it may mean "capacity" which points to the capacity or the power of the civil servants to act, indicating

in this case the presence of a group of laws and rules, that determine the ability or the power of the public official to make his/her duties.

Responsibility, like "accountability", points to the commitment that public officials have of giving information, explanation, and/or reasonable grounds to the superior or authority whether internal or external for their performance in the duties and tasks. Thus, one may say that the public administration is an activity void of responsibility, but on the contrary it is responsible because even in non-democratic systems, the duty is always present for public officials to explain their activity and thus to subject to judgment or the superior authority's evaluation. The difference is in the way by which this accountability occurs.

Responsibility, like "liability", points to the presumption of the consequences of one's or sometimes others' actions when these actions occur within the field of the eventually responsible administrator's authority. The consequence of this responsibility dimension is usually fixed by law. In general terms, this consequence implies the imposition of sanctions, such as dismissal disciplinary punishment, resignation, and reparation for causing damage. On the other side it has a positive implication for the official person that performed properly or in a typical manner (Cendon: 2007, p 25).

Kearns (1996,p11) suggested that accountability, in its modest form, is answerability, for the individual's acts or conducts, to higher authorities as well as nominated and employed officials who are at the top of institutional command chains and to directly include stakeholders for the performance acted by the delegation of authority.

Yet, accountability is not a simple concept whether theoretically or practically. It is a rather complex one than merely a legalistic obedience to the provisions of contract, funds protection and activities of counting.

In this sense, (Dicke & Boomyarak: 2005, p187) in their work cited four dimensions for accountability identified by Romzek and Dubnick (1994) which were hierarchical-professional-legal, as well as political. Jabbra & Dwivedi (1988) posed an additional dimension for accountability which were ethical and moral (Dicke & Boomyarat: 2005, p187).

Dicke and Boomyarat, demonstrated that: without of these dimensions, the accountability does not combine the complete range of the government responsibilities for civic resources/inputs, workers or contractors' activities/performances, or the consequences of services (Dicke & Boomyarat: 2005, p188).

ISLAMIC PERSPECTIVE OF ACCOUNTABILITY

Lewis (2006, p2) says that accounting, in its wide concept, is focal to the religion of Islam, as accountability for the entire activities, to God and the society, is fundamental to Muslims' belief.

The expression "Hesab", in the Holy Quran, is recurred (8) times and more in different Quranic verses (Askary & Clarke: 1997). The word "Hesab" in English means "account" which is the root of "accounting", so in the Holy Quran the hints are to "account" in its common sense, associating the individual's obligation to "Account" to Allah in all matters and everything about human endeavour for which all Muslims are "Accountable". The whole resources made obtainable to all people are made in this way as a form of trust. People are guardians for what Allah provided them in the form of goods, property, possessions and less palpable "assets". The range to which people should utilize the things entrusted to them is

identified in the sharia law, and the people's achievement in the henceforth relies on their behaviours and actions in this world.

Thus, the conception of accountability is a derivative from the Holy Quran and presents the supremacy of the Islam's business system, meaning accountability in the presence of God not just in this world we live in, but in the hereafter too. Accountability to God marks fidelity that comprises instruments and objectives. The instrument is what is begun with to enhance efficiency and effectiveness, then by the time is taken to be an objective itself (Abbasi et al.: 2010, P 233). As the Holy Quran simply describes "Then shall anyone who has done an atom's weight of good, see it!! And anyone who has done an atom's weight of evil, shall see it!!" (Al-Quran: 99, p7-8). And also Allah (SWT) states: "Nor can a bearer of burdens bear another's burden. If one heavily laden should call another to bear his load, not the least portion of it can be carried by the other, even though he is nearly related" (Al-Quran: 35, p18).

Accountability has wider social and economic drives and aims and no more thus than under the religion of Islam where economics, politics, social as well as religious affairs-especially accounting – lie within the jurisdiction of Islam's divine law "the sharia law". The accurate denotation of the Arabic expression "sharia" is the approach to the life source. In a practical sense, it is utilized currently to point to a lawful system in keeping with the behaviour code defined for by the Tradition and the Holy Quran (the genuine tradition). Calder (2002:1981) explains the sharia as a hermeneutic discipline investigating, inferring and interpreting revelation by tradition. The Sunna, i.e. the Prophet Mohammed's example as detailed in his Traditions) and the Holy Quran (the revelation), describe plainly what is just, fair, and true, what are our society priorities and preferences, what are the shared responsibilities and

roles, and in certain aspects, also illustrate particular accounting criteria for accounting exercises.

Prophet Mohammad (S.A.A.W) indicates duties and explains the intertwined duties to apply genuine accountability. He said in one of his Traditions: "Beware that all of you is a shepherd and all is responsible of his folk. The leader is a shepherd and is responsible of his people, the man is a shepherd over his family and is responsible of them, the woman is a shepherd in her husband's house and is responsible of them, and the servant is a shepherd over the possession of master and is responsible of him". Then, he (p.b.u.h) continues by saying: "so all of you is a shepherd and responsible of his folk".

In Islam, accountability is not restricted to personal responsibilities, but Muslims are also accountable to God for society. Lewis (2006, p5) asserts that people are anticipated to sense socially responsible for other people in society. One is not able to enjoy the life whereas other people are not. The purpose of Islam's economic system is generally to permit the people to make their living cleanly and profitably without exploiting the others, thus all the society can advantage. The Islamic religion indicates the society welfare over the personal rights.

ACCOUNTING & ACCOUNTABILITY (WESTERN PERSPECTIVE)

Originally, "Accountability" is an Anglo-Norman expression. It has a relationship to accounting in history and semantics, which means book-keeping. For Dubnick (2002, p7-9), the origins of the present concept may return to the era of William I, in the years after the Norman defeat of England in 1066. William, in 1085, asked all the possessions owners in his county to present a count of their possessions and properties. These properties were evaluated and the

royal agents listed them in "Domesday Books" as was called then. This count was not made for only taxation matters; it was used as a method to build the royal governance basics. These so-called Domesday Books prepared the properties and possessions that were in the king's region; furthermore, all the landlords were asked to swear oaths of loyalty to the king. Towards the beginning of the 12th century, this had turned into an extremely centralized administrative monarchy ruled by centralized auditing and semi-annual account-giving. Throughout the eras from the William I's reign of England, accountability gradually fought free itself from its etymological bondage with accounting. In modern political speech, "accountability" and "accountable" no longer bear a suffocating image of bookkeeping and financial administration, yet they carry robust commitments of fair and equitable governance. Furthermore, the accounting relationship has almost entirely reversed. "Accountability" does not point to monarchs holding their citizens to account, but on the contrary, the authorities themselves are held accountable by the citizens. Since the late 12th century, the Anglo-Saxon era in particular has seen a conversion of the conventional bookkeeping role in public administration into a wider form of public accountability (Harlow: 2002, p19)."

The wide change from financial accounting to public accountability was equivalent to the devotion of the New Public Management by the Thatcher-government in UK and to the Reinventing Government done by the Clinton-Gore administration in USA. The two reforms presented a set of management ways and means of the private sector to the public sector (Pollitt & Bouckaert:2005), as well as contract management outside and within the public sector altogether, the utilization of performance indicators and benchmarks to assess and make a comparison between the efficiency and effectiveness of public agencies, for example. The majority of these tools need the broad auditing to be effective. This

conversion from financial accounting to performance auditing and public accountability may be noted in the Europe too, despite the variance of speed and scope. States with an influential custom of administrative law and an authoritative *Rechtsstaat*, for example Germany, Italy and France, have averagely been less energetic in adopting these more administratively oriented manners and methods of governance (Pollitt et al.:1999, p197; Pollitt&Bouckaert: 2005, p98-99). States such as Finland, Sweden, and Holland are regarded as middlecases. The release of "accountability" from its bookkeeping roots is thus an Anglo-American phenomenon in its origin- if just for the reason that other languages like Spanish, German, French, Dutch, Portuguese or Japanese have not any specific comparable and do not hitherto differentiate semantically among "responsibility" and "accountability"(Mulgan:2000 ; Harlow:2002,p14-15; Dubnick:2002).

EVOLUTION OF ACCOUNTABILITY IN PUBLIC ADMINISTRATION

Accountability in public administration has experienced a great debate, at least in an intellectual level, among scholars, especially between the old public administration and the new public management. In the traditional type of the old public administration, public administrators were in mere and direct responsibility to political officials. While in the modern public management, the concentration is on giving the managers an unlimited variety to perform as entrepreneurs. In this role as entrepreneurs, public managers are summoned to account fundamentally with respect to efficiency, responsiveness of market forces and cost-effectiveness(Deahardt&Deahardt:2003,p120) Now, we need to come of these ideas and debates in order to understand the issue and how it evolved and where it is now.

TRADITIONAL DEBATE

According to the traditional type, the question of administrative accountability might be responded by the definition of the public administrators' work as thematic, business like and entirely separated from politics (Deahardt & Deahardt: 2003, p121). The problem of accountability in public administration, at least in the level of intellectual, raised with increased change in the functions of the government. As a result of this convert in function of government, the public administration as the tool of service provider for people become larger than before, and its purposes as being chiefly mechanical and entirely separated from politics, the problem, then, the administrators are not selected, in what way then do we hold them the responsibility? If the functions of administration include discretion, in what way do we verify that discretion is practiced in a responsible style consisting of democratic models? For what reason that thing holds responsibility for organizational behaviour? Finding responses to such questions are as hard and significant at the same time (Deahardt: 2003, p121).

The primary argument on "responsibility" and "accountability" in the domain of public administration was described. In the argument between Carl Friedrich and Herbert Finer, Friedrich said: the key to bureaucratic responsibility was professionalism. What does this mean; he stated that administrative responsibility included far more than just the execution of pre-established policy. Then, he suggested that two aspects exist in this responsibility which is personal and functional responsibilities. The personal responsibility points to the administrator's ability to validate his/her acts according to instructions, recommendations, and so forth.

Functional responsibility includes the administrator's viewing his/her function and professional criteria for guiding;" In order to avoid the conflict between them, he adds; both technical

knowledge and hierarchies have to be considered. On the other hand, Finer said that the external controls were the best and the mere means of insuring the administrative accountability in a democracy. In his argument, he indicated that the administrators ought to be subordinate and inferior to the elected and chosen officials, for elected and chosen officials are in direct responsibility to the people (Deahardt: 2003, p 122).

The third opinion, considered the question of accountability in public administration as an ethical matter and the administrator's role must be reconsidered as an ethical one. It is hard to come on all discussions, but this debate can reflect clearly how difficult it is to explain and even more challenging to enforce administrative.

In general, the scholars of traditional public administration have multiple perspectives on accountability, identified in a useful framework provided by Romzek and Ingraham, they suggested four primary types:

- First, the hierarchical accountability which relies on the close supervision of individuals with law work liberty.
- Second, the legal accountability which includes the performance detailed external oversight for compliance among instituted mandates.
- Third, the professional accountability which relies on the arrangements that present high autonomy degrees to individuals who base the making of their decisions on internalized criteria of appropriate practice.
- At the end, the political accountability requires responsiveness to the main external stakeholders (Deahardt: 2003, p 129).

In their explanation, Rosenbloom and Goldman mentioned that the basic tenets of traditionalist... yet, in agreeing with its stress on economy, effectiveness and efficiency, they stress the

necessity for organizational unification as a method to establish accountability and they recognized the main features of the traditional method in the following points:

1. They insisted that responsibility and authority should be specified and the line of hierarchical authority must be comprehensive and clear.
2. This approach indicates for restricting subordination. This is important for organizational accountability and effectiveness.
3. The concern with firm subordination transcribes the control bound span.
4. Subordinates are supported to show loyalty to the organization and their super ordinates.
5. The conventional managerial method depends on official disciplined strict systems to compel accountability and subordination.
6. The concern with financial regulation and the employees' performance asserts the utilization of internal audits. (Rosenboom& at el: 2002, p570-571).

THE NEW PUBLIC MANAGEMENT

Looking for improved government organizations is a quest that has no end. (Frederickson&Ghere: 2005, p184) The scholar of administration or management continued their efforts to find out an effective way of providing public service. As a result of "what we called the new public management" existed..... Rosenboom and at el asserted that the new public management has some radically various views of accountability. It focuses on results and performance. It favors oversight through legislatures which estimates the performance and opposes the focus on internal managerial matters. It also competes with the controls and oversight needed by the central budget. For them, the accountability for results may be implemented by the mechanisms of the market and the judgments of customers (Rosenboom&atel: 2002, p574-575).

Janet V. Deahardt & Robert B. Deahardt (2003, p130-131). recommended although the views of accountability defended by the fresh public management echo of the old public administration in continued dependence on the objective measurement and the external controls, however, there are significant differences as the following:

1. The assumption, in the new public management, is that the market model and business are superior and will emulate in the public sector. Then, the concentration of accountability is on matching the criteria of performance to deliver outcomes.
2. The public is reconceptualized as a market made of individual customers who every one of them acts in a way that serves his/her self-interest. In such case, the public administrators are considered accountable to their customers, the government responsibility is to propose choices to their customers and respond to their shown individual preferences with respect to the presented functions and services. Accountability, here, represents the matter of satisfying the preferences of the direct customers of government services.
3. The aspect of the new public management is the reliance on privatization. There exists a strong stress on the privatization of public functions wherever practicable. As a result of this, the accountability transfers from the public aspect to the private one, concentrating on the minimum profit.

This new idea depends on a novel assumption that the individuals are honest and will do the right thing, since the right thing makes sense; therefore, they should be trusted because the lack of trust is harmful. In its report, the national performance reviews in the United States of America suggested that the lack of trust in its employees is the cause of why doing nearly anything in the government always requires dozens of signatures: for sure there was no one cheating the taxpayer. The process, obviously, at times

costs above what was protected. In short, it endeavoured to substitute a lot of accountability and ethics controls enforced on the public employees with a trust culture (Rosenbloom et al: 2002, p575).

In general speaking, the main new public management version in accountability in public administration can be ensured through performance and result.

THE NEW PUBLIC SERVICE AND ACCOUNTABILITY

The new public service aspect stands in comparison to the two concepts of conventional public administration and public management. The ideals of citizenship and the public interest, in the new public service, are at the central stage (Deahardt & Robert, 2003, p131).

In their view, the public servant is one of the members of the society who should play his or her role as a leader, response to the public interest. Simply, the public administrators' source "authority is the citizenry". The public administrators are hired to exercise on their behalf that authority. They do this thing of the citizenry; they are never able to deprive themselves of their specific situations as a part of the political community with obligations for its welfare. So, in the new public service, accountability is largely described to include a set of legal, political, professional and democratic responsibilities (Deahardt: 2003, p132-133).

ACCOUNTABILITY AND IRAQI POLITICAL INSTITUTIONS

In any case, whether the accountability at the level of the legislative or executive or community or media, it requires the availability of a set of elements and elements, the most important of which: the presence of two parties with a relationship between the President and the subordinate where the subordinate is accountable to his superior for the work and the results achieved,

The existence of a criterion (standards) to be referenced when measuring the work done by the subordinate, in addition to granting the subordinate some kind of powers to perform what he was asked to perform within the agreed objectives. The aim of accountability is not to punish the negligent employee in the first place, but to guide, train and increase his ability to perform by introducing him to the areas of underperformance in his work (Ja Ibrahim: 2018).

The accountability in Iraqi institutions faced obstacles that were the result of several historical accumulations of the political, economic, social and cultural aspects of society in which the administration is active, the most important of which are (Faraj :2011):-

1. Administrative and structural obstacles related to the administrative system including:

(A) Strong centralization and weak decentralization.

B - The weakness of comprehensive planning.

T- The difficulty of activating the control and administrative supervision and the inflated of the size of the administrative system.

W - The complexity of regulations and procedures.

(C) The poor protection of Employees who exercising accountability.

H - The abundance of laws, regulations, instructions, and conflict between them.

2. Social and cultural obstacles, including:

A - The dominance of social loyalties and the prevalence of favoritism and favoritism in the work of public administration.

B - The low level of salaries of workers compared to the high cost of living and the emergence of corruption.

(C) Poor training and the failure of the Mainstream culture of accountability.

W - Weak socialization of new employees, especially in the field of accountability.

C - The spread of corruption without activating the concept of accountability.

However, organized political change in Iraq after 2003 weakened social, political, and legal institutions, opening the door to new previously unfamiliar spoils. According to Transparency International's 2018 report, Iraq has for more than fifteen years been the world's most corrupt country. Iraq came in the 168th place out of 180 countries covered by the report in varying rates in terms of widespread corruption or not. The report categorized countries with scores below 50, including Iraq, as undemocratic, as well as widespread political, economic and administrative corruption within their various institutions (Transparency International: 2018).

Corruption index score obtained by Iraq	The sequence of Iraq among the countries of the world	years
16	161	2015
17	166	2016
18	169	2017
18	168	2018

Transparency International (TI), Corruption Perception Index (CPI)

Transparency International confirmed that some of the political parties in Iraq are the most corrupt institutions in the country, followed by parliament, the judiciary and the military establishment, according to the index of global corruption. The Transparency International said that research studies of corruption in Iraq showed that jobs in government institutions are filled through mediation and patronage, pointing to a report issued by the statistics indicates that 35% of employees in the Iraqi public sector were appointed without a competitive process. Ghada pointed out that the Iraqi citizen is not ready to engage in the fight against corruption and reporting its cases because of lack of confidence in

the government and the judiciary, where citizens consider that if they report corruption may be subjected to retaliation or that if reported cases of corruption will not be held corrupt (Aljazeera Media network: 2019).

The public employment experiences two main problems, i.e. the massive number of staff "disguised unemployment" and low efficiency. We, as a result, find that two-thirds of the public budget is dedicated to paying the salaries and other various expenditures whereas the productivity is conspicuously low, that the newest Ministry of Planning figures put Iraq's population at only above 35 million, of whom around 20 million are categorised as adults able to work, whereas the real size of the working population floats around 8.5 million. Nashmi points that about 3.5 million people are appointed in civil offices in the public sector, whereas one million people work by contract on a short-term basis, as well as about 1.5 million people are in the internal security and armed forces, showing an entire number of 6 million people in the public or governmental employment out of a total workforce of 8.5 million. All of that shows that the public employment accounts for a percentage of 70% out of the total Iraqi workforce (Nashmi: 2015, p41-42).

There is no doubt that accountability is one of the most important means of oversight in the legislative institution (parliament), where members of parliament exercise their role in the accountability of executives through interrogation, by asking a series of questions that should be answered by the official questioned, and persuade members of parliament to the correctness of its answers. Accountability is not just a question. It is closely linked to accountability. It means that people in public office are held accountable for their actions as a result of scrutiny and accountability by their officials in senior positions, such as ministers and those in their ranks, requiring that the member using

the facility be accountable. Fully confident of his information supported by official documents and to be aware of the legal and constitutional dimensions that strengthen his position (Ibrahim:2018).

The legislative and supervisory roles of parliament suffered from the corruption due to the power-sharing among all the political blocs. Since there are always opportunities for all political parties to be financially corrupt, there is no political will to expose corruption. Parties and individuals try to oppose and criticize political issues but not to the level of regular opposition inside the parliament. The reasons for corruption in Iraq are the contractors and the businessmen who depend on politicians to get the project tenders, making the politicians to become brokers for businessmen (Albadry, 2014, 185), as well as to the large number of funds and privileges obtained by the members of the parliament who do not actually introduce any law to serve the country. Iraqi parliamentarians receive more than a thousand dollars for only twenty minutes' worth of work, which does not include effective legislation. They also have access to a fee estimated at \$90,000 and a monthly salary of \$22,500 (Daily mail Newspaper: 2010).

At the level of the judicial organization in Iraq also is plagued by corruption issues, besides political interference. The judicial decisions themselves are affected by corruption and intimidation, and more than a fourth of the Iraqi population assumes that the legal organizations are corrupt. The judiciary institution is very lazy, lacking the necessary resources and training, as there is information that easy commercial cases tend to drag on for months or years. The processes of implementing contracts are also greatly problematical because of the unclear laws that were drafted. In contemporary times, it takes close to 34 days and nine procedures to simply make a contract in Iraq. Domestic arbitration is implemented in Iraq, taking into consideration the Shari'ah law, along with the system that matches the setting of the ancient times, where the gatherings of seniors acted as decision-makers and were accountable for the processes of conflict settlement. The difficulty is that these mechanisms are both not transparent and unreliable (Craciunescu: 2017).

As for law implementation and police services, corruption is viewed as a very dangerous problem within the system of security about Iraq. Another obstacle establishes the fact that the prosecutions associated with grave abuses and cases of corruption related to the security forces are not delivered to the public, as it is recognized that several officers occupy positions through bribery. Blackmail is a well-known habit among the police officers, receiving money from detainees and their families (GAN Business Anti-Corruption Portal: 2017).

The corruption of the political elites who represent the decision-making authority within the state appears at the level of the executive institution, and when they practice corruption, is reflected in the distortion of decisions taken by them, the political elites include members of the system of decision-making and organizations within the state, namely categories of presidents, cabinet, and ministers of the government, general directors, senior officers, intelligence and security officials, provincial heads and local authorities (governors), members of local councils. Corruption of political elites is a misuse of power and political influence to seize power, wealth and influence personally, or in fact. The extravagance in spending has emerged as one of the most visible manifestations of corruption (in the 2011 budget, for example, the three presidencies' expenditures amounted to \$ 2,250,000,000 while the allocations of the Ministries of Agriculture and Industry do not exceed \$ 2,000,000,000. The Presidency of the Republic has provided grants and assistance to internal and external civil society organizations and institutions amounting to \$ 6,871 million without proof of receipt of these funds, in addition, the Prime Minister's Office has granted \$ 170,000 in compensation to non-members of the department. The reports indicate that the total amount of money that the Iraqi government wasted due to corruption, whether administrative corruption or mock projects or arms contracts amounted to one trillion dollars from 2003 to 2014,

in any case, the bulk of these amounts went to the budgets of the political parties that participate In the political process or into the pockets of its leaders (Allawi: 2018).

Post 2005, corruption has spread widely inside the Parliamentary institution and Iraqi governing establishment as an outcome of the absence of supervisory role of the parliament and the want of legal action against the corrupt. The corruption has contributed to the complete absence of supervising in the Iraqi government e.g., for more than three years (2006–2009), it was observed that no unity government official was called by the parliament for any questioning and answerableness, because the loudspeaker system of parliament was assumed to be biased towards the government as he was an friend of the government. Some believes that the Iraq's ruling political parties had a tacit agreement in which the common wealth's asset is to be shared jointly among them. Therefore, the issue event of prosecuting any minister was never in the agenda (Albadry: 2014, p187).

CONCLUSION

As can be seen from the above, accountability as a means of deterrence and accounting in government institutions, aims to achieve a set of objectives, including directing the behavior of the official in charge of the public service, a sure guarantee for the rights of citizens, in addition to being a tool to reduce the negative performance, despite of that, the public service employees or officials in institutions and Political parties in Iraq did not feel that any person or legislative or legal or media institutions can hold him accountable for his assigned tasks, according to the system and plans in place, with no deterrent penalty for failing to perform his services to the citizen as best as possible without decrease or harm. This was the reason for the escalation of corruption in most Iraqi institutions. Thus, political corruption has become an indicator of the imbalance in the management of the Iraqi state, which resulted

in serious effects that made the task of building good governance institutions difficult.

The existence of a party rivalry between the parties and the ruling political forces, which prefer their own interests over the public interest, and the failure to take legal action commensurate with the size of corruption committed by the corrupt, in addition to the difficulty of activating the control and administrative supervision and inflated the size of the administrative apparatus unable to make all the legislative, executive and judicial institutions in Iraq A key role in creating a social and legal environment that is free of corruption or able to detect it if it exists.

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