The Study of Factors causing Corruption in Governmental and Non-Governmental Organizations

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Abstract
Generally, all countries of the world face with a kind of corruption in their administrative system and with regard to its different forms the damages from it are numerous; a country that want to proceed in the direction of expansion and development has to consider this important issue. The importance of curbing corruption becomes clear when we study the bottlenecks and the resulting consequences of the corruption and have a definite statistics from its impact. Financial and administrative corruption is the major impediment in accession to expansion and growth and is the main factor, which impede governments in attaining to their goal. Due to the fact that solving problems like administrative corruption is not possible without identifying, understanding and studying its limits, expansion and causes, and since considering consequences takes a lot of time and money, which will lead to the emergence of problems in different forms, the researcher has tried to define and classify different kinds of corruptions; moreover he has tried to define the general principles of combating with financial and administrative corruption in some countries with relatively similar structures and in some leading countries in this area (combating against corruption). Research variables include financial and administrative laws, the degree of lucidity in circulars and executive financial guidelines, improving accounting and financial methods, lucid and in time informing culture, and the degree of dynamic relationship among financial and regulatory organizations.

Keywords: corruption, administrative and organizational corruption, governmental organization, and non-governmental organization (NGO)

Introduction
Corruption is as old as human civilization and now is one of the fundamental issues, which afflicts all countries of the world. This subject has been the problem for most scientists and politicians in deferent periods. Vito Tanzi (1983) believes that corruption is not a new phenomenon and has been studied in the old texts. In his book divine comedy, Dante (4th century) classified corruption and placed it in the deepest part of the hell. Machiavelli believes that corruption is a flow in which moral principles of people become weak and their virtue and piety undergo destruction (Zahedi, 1997, PP 81-83).
But in nowadays and general language, corruption means dishonesty and quackery and doing all the things that transgress rules and disciplines. Corruption means replacing one thing with a false or similar thing. Hence, in corruption one thing is destroyed or deviated, which may be a manner of moral or legal behavior or mainly administrative rules (Akbarzade, 2005, P 21). It is noteworthy that sometimes the words corruption and transgression are used as synonyms by the employees and even clients. But the concepts of these words are different. Administrative transgression include the situation in which some employees of an organization, intentionally or unintentionally, do not follow partially or completely the rules, codes, and work regulations, in a way that as a result of this process the organization is effected either in its product line, service providing or in its credibility and social prestige. Administrative transgressions are of different kinds. Some of them include absence and illegal delay, untrue reports, go-slow, utilizing the organizational time and facility for private purposes (Bazgir, 1998, PP 112 – 117). There are two major viewpoints about administrative transgressions, which include legal and managerial viewpoints. Therefore, the difference between administrative corruption and administrative transgression is clear. In fact, administrative transgression paves the way for administrative corruption. Administrative corruption is the measures taken by the individuals employed in a state-owned organization to access to cash and noncash benefits (wage surplus and legal benefits) through breaking or changing the rules and regulations (Habibi, 1997, PP 33-35). There are different classifications with regard to corruption such as cost-and income-related corruptions or administrative corruptions among which we can name black, gray, and white corruptions (Abbasazadegan, 2009, PP 91-95). For perceiving the importance and necessity of bottlenecks of corruption in executive systems we explain very briefly some of its consequences:

1. Through weakening governmental policies in preserving benefits of the majority leads to resource wastage.
2. Through undermining motivations leads to social losses or by undermining the existing institutes, it leads to political losses and through unequal distribution of resources leads to economical losses.
3. Corruption impedes competition and annihilates the struggles to decrease poverty and social discrimination.
4. It increases the costs of transactions and decreases the possibility of economical prediction and because of hampering decision-making impedes sustainable development.
5. It weakens people’s trust on government’s capability and political will to prevent avarices; moreover it darkens people’s view of better future.
6. Therefore, it is necessary to identify and address all bottlenecks of corruption and factors, which creates it in executive organizations to fulfill a sustainable development in a society without corruption. The first meaning of “cycle” is “to turn, turning and movement”. Therefore, the lexical meaning of administration isto operates social affairs thoroughly and continuously in way that provides the survival of social life in better way (Musazade, 2000, P 14). Administration (or office) is the executive tool of government without which public powers of the country cannot execute their plans and programs. Although the existence of political system is in accordance with public benefits, but since the political authorities of this system must execute and finalize their decisions and plans through the executive channel, which is administration, the prerequisite for any social development and reaching to ideals in providing true welfare of people, and suitable and proper management of the society, which is in the direction of law and political system (Hajizade Maymandi, 2003, P 27).

Discussion and conclusion

We introduce five factors as the bottlenecks administrative corruption, studies show that:
1. Abusing financial rules is one of the bottlenecks of the corruption in the executive systems.
In this regard despite the high sensitivity of the group to financial deviation and transgression in the organization and despite the fact that members of the organization and its clients are somehow bound to obey the existing rules and disciplines and the general level of morality and attachment to correct execution
of the financial rules in organization is estimated in a suitable level, but there are some weaknesses in the rules and disciplines, which pave the way for some people to abuse their position.

2. Lack of clarity in circulars and executive regulations is one of the bottlenecks of corruption in executive systems.

As mentioned before, one of the weaknesses in financial regulations is the ambiguity in circulars and executive regulations of organizations.

3. The lack of reforming and improving financial and accounting methods is one of the bottlenecks of corruption in executive systems.

There are some reasons, which necessitate reformation and improving of financial and accounting methods:
- Low level of efficacy in the existing rules and regulations;
- Irregularity of financial policies and instructions codified in organizations;
- Unsuitability of applied trends and policies with relegated duties and structures in relation to working process;
- Utilizing unstandardized methods, techniques, and structures;
- Prolongation of working process.

4. Lack of in time and clear informing culture by executive systems is one of the bottlenecks of corruption in executive systems.

Lack of providing clients with clear information paves the way for rentiering of employees; information about instructions and circulars is not suitable in organizations and the present informing system is not meet the informational requirements of employees, clients, and authorities; meanwhile, clients are not aware of their legal rights and duties.

5. Lack of dynamic relationship among financial and regulatory organizations is a factor which facilitates the creation of bottlenecks of corruption in executive systems.

Following cases participate in the inefficacy financial and regulatory systems in a way that each of them reinforces the creation of corruption in executive systems.
- The time of auditing administrative transgression in legal authorities is very long;
- In the case of transgression from the issued instructions and circulars of regulatory organizations, there is not enough executive assurance for encountering with the transgressors;
- Organizations are less intended to inform the related legal authorities about their members’ transgressions;
- The role of regulatory organizations in publicizing healthy administrative culture is low in the responding organizations;
- There are little cooperation and relationships among regulatory units who supervise responding organizations;
- Controlling and regulatory organizations are not act harmoniously in codifying circulars and instructions;
- Justifying and training sessions about identifying corruption etc. are not enough.

Suggestions

Followings are some suggestions for managers and for those who are active in executive systems. These suggestions are, of course, regulated with considering managerial aspects.
- Revising and reformation of rules and disciplines and restructuring of organizational plans by organizations and executive systems of the province;
- Codifying bylaws for promotion and appointment of managers and authorities on the basis of commitment, contrivance and proficiency;
- Reinforcing domestic controls and increasing supervision on different units of organizations on the basis of establishing evaluative systems for evaluating employees’ function with regard to clients’ satisfaction;
- Providing manuals, which indicate the manner and condition of utilizing facilities and effort to reform and improve the way in which works are done by employees involve in executive systems;
- Promoting self-controlling culture among employees and obligating systems to answer to the public;
- Codifying and publicizing bylaws of employees' morality and behavior for promoting honesty;
- Reinforcing sociocultural environment for promoting the sensitivity of the system to transgressions and promoting loyalty;
- Considering proficiency and productivity of human and financial resources on the basis of standard indices;
- Proportionating payment with employees’ proficiency and establishing piecework plan instead of stipend, and reforming payment system of state-owned organizations in proportion to inflation and life expenditures;
- Providing and regulating clear and official policies;
- Decentralizing and systematic distribution of powers among lower levels of employees and improving public awareness about administrative rights among them.

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