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### **Transparency in the Financial and Administrative Control Authority in the Sultanate of Oman: Pillars and Dimensions**

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#### **Abstract**

The study aims to identify transparency in the Financial and Administrative Control Authority in the Sultanate of Oman. The problem of the study lies in the low status of Omani institutions in the Global Corruption Perceptions Index, which reflects the spread of financial and administrative corruption in the Financial and Administrative Control Authority in the Sultanate of Oman. The study highlights the importance of shedding light on transparency in the Financial and Administrative Control Authority in the Sultanate of Oman. The study followed the descriptive analytical approach to describe and analyze transparency in the Financial and Administrative Control Authority in the Sultanate of Oman. The study reached many results, including that the Financial and Administrative Control Authority is trying to apply governance standards in accordance with the instructions issued in this regard. The results showed that one of the most important dimensions of transparency is the possibility of separation of powers, the practice of transparency in the areas of public life, and the enforcement of the law. The results also showed that the pillars of transparency are clarity of work rules in institutions, the dimensions of suspicious personalities from financial and administrative work, rationalization of consumption, and ensuring access to information by the Financial and Administrative Control Authority in the Sultanate of Oman. The results concluded that the application of transparency greatly contributed to enhancing the freedom of access to information, and the reports of the supervisory bodies on the situation inside the institutions were given a lot of attention by the public, which indicates the importance of the prominent media role played by the supervisory institutions in order to enhance the role of transparency. The study recommended the need to expand the application of transparency elements in the Financial and Administrative Control Authority in the Sultanate of Oman. The study also recommended that the practice of transparency contributes to the spread of more freedoms in society, but it is of the opinion that the application of transparency should not be limited to the public employee in institutions only without looking at the higher leaders, as these leaders may be one of the causes of financial and administrative corruption. The study also recommended that the supervisory authorities have many foundations and standards in the matter of punishment and accountability without prejudice to the rights of the employee, as well as researching the reasons for his fraud and obtaining illegal funds from the institution in which he works.

*Keywords:* transparency, pillars of transparency, dimensions of transparency, financial and administrative control authority

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#### **1. Introduction**

There is no doubt that transparency and its indicators are one of the most prominent topics dealt with in the finance literature in recent times, and it is certain that international transparency indicators largely indicate the level of transparency prevailing in institutions in all countries, and that transparency is one of the most important factors that indicate the soundness of financial performance and administrative within the institutions in any country. It can be said that the emergence of transparency of procedures and transparency of performance will lead to highlighting the ability of institutions to clarify the methods, procedures, standards and practices that they carry out towards employees and towards individuals each other. Transparency is considered a combination of procedures and practices that are evaluated and reflect the clarity of the methods used within the institution, which also expresses the confidence of the state in the financial and administrative procedures carried out by the institution (Al-Shalawi, 2016). The Financial and Administrative Control Authority in the Sultanate of Oman is making great efforts to promote and implement the 2040 plan, which recommended the application of transparency standards in all Omani institutions (Oman Vision 2040, 2021). The current study will address transparency in the Financial and Administrative Control Authority in the Sultanate of Oman, its pillars, dimensions, importance and objectives.

#### **2. Problem Statement**

The Corruption Perceptions Report 2020 confirmed that the Sultanate of Oman ranks 49th out of 180, which reflects the extent of the powers granted to the Financial and Administrative Control Authority in combating financial and administrative corruption (Oman Vision 2040, 2021). The report indicated that the Sultanate of Oman occupies the forty-seventh place in the Global Competitiveness Index. The report also stressed that the Monitoring

and Follow-up Authority is making great efforts to establish transparency in Omani institutions. Al-Yafiya (2016) confirmed that there is a clear decline in the use of the methods and foundations of transparency in Omani institutions, which negatively affects the increase in financial and administrative corruption rates in Omani institutions. Al Mukhainiya (2016) also indicated that the weak application of procedures and information transparency practices has led to an increase in the possibilities of spreading corruption, and the absence of the application of transparency in all its dimensions has led to the inability of the Financial and Administrative Control Authority to confront financial and administrative corruption. Thus, the study problem can be formulated by the following question: What are the foundations and dimensions of transparency in the Financial and Administrative Control Authority in the Sultanate of Oman?

#### Study Questions

1. What is transparency and what is its importance to the Financial and Administrative Control Authority in the Sultanate of Oman?
2. What are the pillars of transparency in the Financial and Administrative Control Authority in the Sultanate of Oman?
3. What are the dimensions of transparency in the Financial and Administrative Control Authority B in the Sultanate of Oman?

#### Objectives of the study

1. Explaining transparency and its importance to the Financial and Administrative Control Authority in the Sultanate of Oman.
2. Clarify the foundations of transparency in the Financial and Administrative Control Authority in the Sultanate of Oman.
3. Identifying the dimensions of transparency in the Financial and Administrative Control Authority in the Sultanate of Oman.

### 3. Study Approach

This study follows the descriptive analytical approach to describe and analyze transparency in the Financial and Administrative Control Authority in the Sultanate of Oman. Following the descriptive analytical approach contributes to describing and analyzing the pillars of transparency in the Financial and Administrative Control Authority in the Sultanate of Oman. The study also follows the descriptive analytical method to describe and analyze the dimensions of transparency in the Financial Supervision Authority, administration in the Sultanate of Oman. Itithal (2013) confirmed that the descriptive analytical approach contributes to the description and analysis of the phenomenon in a way that contributes to its logical interpretation in line with the objectives of the study. The descriptive analytical approach clarifies and links the events through the outputs obtained through the analysis, which contributes to the interpretation of the findings of the study.

### 4. Previous studies

Al-Subaie (2011) emphasized that the emergence of the principle of transparency and the attempt by the regulatory agencies to disclose financial statements and administrative violations is one of the most important foundations on which they rely in order to reduce financial and administrative corruption. It is worth noting that Allawi (2013) has indicated that the regulatory authorities have many competencies that make them an independent body, which is what makes the decisions of these regulatory authorities have the force of law and be enforceable, and therefore the regulatory authorities are trying greatly to strengthen the decisions they take To the institutions you monitor. Atti (2013) stressed that the regulatory authorities are trying to push for transparency in order to combat financial and administrative corruption in order to improve the economic performance of companies and achieve a high rate of economic and social development. Al-Zamili (2013) pointed out that governments have the responsibility to choose the supervisory authorities and to choose the competencies that can carry out the task of monitoring and follow-up and to activate the principle of transparency in order to limit the spread of corruption in government institutions or private institutions alike.

#### Theoretical framework for transparency

Transparency is one of the most prominent concepts that are used for the purpose of disclosure and integrity of the existing financial statements in the Financial and Administrative Control Authority in the Sultanate of Oman.

### 1. The concept of transparency

Madkour (2017) pointed out that transparency is a term that emphasizes the principles of justice, sincerity, honesty, and honesty. Despite the simplicity and clarity of the concept of Madkour (2017), the concept of transparency needs further clarification, as the principles of justice, sincerity, honesty and honesty must appear in the financial statements, final accounts and business results of companies reviewed by the examination committees. Al-Bassam (2015) defined transparency as the accuracy required in business outputs during a certain period of time. Although the previous concept indicated the required accuracy in the results of companies' business, it is still a simplified concept that does not reflect the importance of transparency in institutions. Bahor (2014) emphasized that transparency is the ease of exchanging information in a clear and public way between those interested in obtaining this information. Although the previous concept indicated the importance of the idea of exchanging information among those interested in it, the previous concept needs further clarification, especially since we are dealing with the concept of transparency from the point of view of the regulatory authorities that bear the responsibility of reviewing the financial statements, final accounts and the results of administrative work for public and private companies. both. Zocolto (2014) also defines it as clarity in the legislation that institutions address so that it is available to everyone at any time possible. Cossack (2014) also pointed out that transparency is complete clarity in administrative decisions and financial statements, full disclosure in the formulation of general policies in companies, and the subjecting of those administrative practices to accountability and control during a certain period of time. Although the previous concepts have largely reflected the concept of transparency, Madkour (2017) concept of transparency has reflected that transparency is the clarity of legislation, but the clarity of legislation without full disclosure is not considered transparency in the required sense.

### 2. The importance of transparency

The importance of transparency emerges through its contribution to achieving the public interest, especially for the supervisory authorities that always seek to implement transparency as one of the most important factors that can be applied in the supervisory authorities that try to highlight the work outcomes in the best possible way (Eid, 2016). The importance of transparency also highlights the necessity of clarifying the legislation and laws by which institutions operate and removing their ambiguity for the sake of the public interest and not to exploit loopholes in laws to achieve personal interests. Also, the use of the transparency criterion by the supervisory authorities is one of the most prominent successes offered by these authorities, as the only criterion for combating financial and administrative corruption is the transparency standard, and therefore the presence of transparency means that there is no financial or administrative corruption at all. Also, the use of the transparency criterion by the supervisory authorities helps in providing a helping hand to the senior management with the information necessary to take appropriate administrative decisions. It also helps in interpreting the internal laws and regulations in which institutions operate, thus facilitating the process of rapid economic and social development (Barribardez, 2018).

On the other hand, the application of the principle of transparency contributes greatly to attracting more investments and encouraging citizens to enter into large and useful projects. The application of transparency helps to increase the confidence of investors in the financial performance of companies and distances negative business results, as the application of transparency also helps workers to understand The nature of financial and administrative outputs, how professional and technical imbalances emerge, and how to address them. Also, the application of the transparency standard contributes to reducing the confusion that afflicts workers as a result of the lack of clarity and ambiguity of legislation, and preserving the rights of citizens to know the financial and administrative performance of a particular institution.

### 3. Transparency objectives

Given the importance of transparency, the goals of transparency, it can be said that transparency reduces financial and administrative corruption, and it is the most prominent function that financial and administrative institutions practice significantly. Transparency is also trying to significantly reduce senior management's monopoly on administrative decisions by providing available information, which will greatly and significantly facilitate obtaining the optimal decision according to the circumstances and data that institutions are going through at the present time. Thus, transparency tries to make senior management decisions more realistic and logical based on the available information. On the other hand, the main objective of transparency is to enhance trust between the regulatory authorities and the public. Small investors can only be reassured after the issuance of official and confirmed statements indicating an increase in the degree of trust between the public and the regulatory authorities (Al-Kafarna, 2016). Which leads to raising the degree of trust among employees of the different companies and to identify their rights and job duties. It should be noted that one of the most important objectives of transparency is to raise the level of quality of business outputs, which is reflected in raising the levels of quality of services provided. Also, transparency is trying to preserve public money from anyone who tempts himself to defraud in order to waste public money and preserve public capabilities. Transparency also aims to achieve financial and administrative discipline and carry out the necessary audit to discover simple professional errors. It also works to reveal the true value of development projects. The researcher believes that transparency contributes to raising the level of awareness among

the public, as transparency contributes to the presentation and exchange of information very clearly about the financial and administrative performance of public and private institutions and companies (Al- Shalawi, 2016).

The application of transparency revealed the limitation of administrative decisions of senior management in companies and institutions to ensure that the owners of the administrative decision do not clearly exceed the powers granted to them. The application of the principle of transparency will reveal the extent of the administrative defect that affects some public and private entities and the necessity of controlling the causes and methods of promotion in institutions, encouraging workers with administrative competencies and punishing those who fail to perform their administrative duties. Thus, transparency contributes to identifying the general objectives of companies and institutions and the vision of those institutions in order to achieve sustainable development for companies and public institutions. Also, identifying the financial position of the institutions and identifying the obstacles, pros and cons of economic activities, will put workers in front of great challenges, which are summarized in the need for institutions to come out with a good appearance to achieve competition in the markets, as well as the need to combat financial corruption and achieve the desired financial discipline and the absence of technical errors and record entries in the books in an orderly and orderly manner. Clearly organize the financial statements. The researcher also believes that the application of transparency will contribute to reporting any material or administrative violations that occur in an institution in a clear and tangible way.

#### 4. Transparency requirements

Madkour (2017) emphasized that transparency requires more conditions to achieve the required integrity and impartiality. Among these requirements is the necessity of having means of communication and channels of dialogue with officials to report any case of financial and administrative corruption in public and private institutions. As well as continuing to support leaders who made financial and administrative decisions in the interest of institutions. Also, the supervisory authorities are working hard to consolidate the relationship between the public and the administrative leaders within the institutions, so that the job of the public employee is free of loopholes and achieves the desired transparency. Also, the supervisory authorities take specific and clear measures in order to activate the principle of transparency and ensure the integrity of the financial statements and final accounts and the administrative procedures followed within public and private institutions, which will reflect positively on the public employee so that he is away from the areas of financial corruption and participates in preserving public money and preserving the prestige of public institutions from risks Financial and administrative corruption. It should be noted.

#### 5. Pillars of Transparency

Al-Bassam (2015) indicated that transparency rests on several pillars that can be summarized as follows:

##### 1. Clarity of work rules in institutions

Zocolto (2014) emphasized that the rules of work in institutions should be completely clear, as ambiguity leads to a lack of transparency and a lack of integrity, which means a lack of full disclosure, which negatively affects the performance of institutions. Therefore, the regulatory institutions are working hard to clarify the foundations of work in both public and private institutions and make the necessary interpretations in order to obtain regulations with very clear materials so that everyone who reads them understands and understands their contents. Al-Shalawi (2016) indicated that the examination committees also scrutinize the procedures followed for cash disbursement, who has the right to sign bank checks, the criteria by which people who practice financial work are selected, and the extent of their integrity in dealing with financial matters. Also, the clarity of the work rules in the institutions will push the workers to respect those rules and not deviate from the new texts after they have been amended by the supervisory authorities.

##### 2. Removing suspicious personalities from financial and administrative work

Eid (2016) indicated that the removal of suspicious personalities from financial and administrative work falls under the name of purification, or in other words, whoever proves his involvement in financial and administrative corruption against him with evidentiary evidence is implicated in financial and administrative corruption. Doubtful of financial and administrative work. Zocolto (2014) emphasized that this procedure is a precautionary measure carried out by the regulatory authorities in cooperation with senior management to ensure the principle of integrity and impartiality.

##### 3. Rationalization of consumption

Cusack (2014) emphasized that the application of the transparency criterion will lead to identifying the volume of resources owned by institutions, and will reveal the size of equipment and machinery in a clear and noticeable manner, which leads to the inability of management to take a decision to waste those resources or misuse those resources or use them in an unauthorized manner. its place. Al-Bassam (2015) indicated that the administrative decisions taken by the senior management are irreversible.

#### 4. Ensuring access to information

Madkour (2017) emphasized that ensuring access to information is one of the most important pillars of transparency. The fact that the regulatory authorities ensure the provision of information to those who wish to obtain it, as well as the dissemination of information related to public and private companies, indicates the implementation of the transparency standard. Al-Bassam (2015) indicated that the supervisory authorities, by activating the performance of the examination committee, can guarantee access to information for those who want to obtain it either through direct request or identifying the information by publishing financial statements in national journals.

#### 5. Transparency dimensions

Madkour (2016) emphasized that there are six dimensions of transparency, including the activation of the law, the separation of powers, respect for workers' rights, freedom of access to information, the practice of transparency in the areas of public life, and the activation of accountability and accountability.

##### 1. Activate the law

Madkour (2017) emphasized that transparency contributes to activating the law in public and private institutions. Bahor (2014) indicated that the regulatory authorities stress that the law and regulations govern institutions and play an active role in order to preserve the prestige of these institutions and to preserve public rights. Zokolto (2014) believes that the regulations and laws governing some public or private institutions have become outdated and have not been updated, and therefore the supervisory authorities may be unable to find solutions to many of the problems facing these institutions.

##### 2. Separation of powers

Madkour (2017) emphasized that transparency contributes greatly to the separation of powers between all parties, as the higher management knows the limits of its powers and the workers within the institutions know the size of the tasks assigned to them, and the line manager also knows the limits of what he asks of workers. Al-Shalawi (2016) indicated that the supervisory authorities are trying to delineate the functional tasks according to the new conditions within the institutions.

##### 3. Respect the rights of workers

Al-Shalawi (2016) indicated that activating the principle of transparency has contributed to respecting the rights of workers and emphasizing that employees who excel in their work receive more incentives, wages and gifts. Likewise, Al Mukhainiya (2016) emphasized that the rights of workers are guaranteed by the force of internal laws in institutions.

##### 4. Freedom of Information

Zocolto (2014) emphasized that the application of the principle of transparency emphasizes ensuring freedom of access to information about institutions and companies at any time, in order to ensure gaining the confidence of customers and to enhance the public's confidence in the supervisory authorities that have applied the principle of transparency.

##### 5. Practicing transparency in the areas of public health

Al-Bassam (2015) emphasized that the regulatory authorities seek to apply and adopt transparency in all areas of public life, and that the practice of transparency is one of the basic rights of citizens in any society, as access to economic policies and decisions taken by institutions and the citizen's preference for investment in a particular sector over the other. Instills the idea of freedom of opinion. Cusack (2014) pointed out that the practice and application of transparency depends on the amount of freedoms granted to citizens in society, and therefore the increasing cases of financial and administrative corruption that appear in developing and poor countries is a very natural phenomenon. The researcher believes that the law contributes to activating the principles of transparency in all areas of public life.

##### 6. Activating accountability and accountability

Madkour (2017) indicated that the use of the powers granted to them by the state by the supervisory authorities means that those who are proven to be involved in corruption cases and unlawfully infringing on state funds must be held accountable. Al-Zaheem (2015) also pointed out the need to follow the accepted procedures, with the need to give the workers involved the opportunity to prove their innocence as long as possible and to provide supporting

evidence that denies the accusations as possible. The researcher believes that the idea of accountability preserves the institutions' prestige from the unjustified infringement of the state funds by the public servant, and the idea of accountability preserves the institutions' prestige from the unacceptable administrative abuses that exist in this type of institution.

## 7. Transparency elements

Madkour (2017) emphasized that there are four components to transparency, including transparency of procedures, transparency of performance, transparency of information, and transparency of decision-making. We will discuss the elements of transparency in some detail as follows:

### 1. Transparency of procedures

Al-Shamrani (2013) emphasized that the transparency of the procedures means that the procedures taken by the supervisory bodies and their examination committees are clear and specific to the extent that allows the public to familiarize themselves with those procedures and the stages of those procedures in an easy way. Al-Bassam (2015) emphasized that the transparency of procedures contributes to the knowledge of stakeholders and higher management in institutions from the stages of examination, review and follow-up to ensure the progress and regularity of the accurate review process for all procedures followed. The researcher agrees with Al-Shamrani (2013) that the measures taken by the regulatory bodies must be clear and specific, but the researcher believes that employees in institutions should not have expectations of issuing a positive or negative report against workers. The researcher believes that the transparency of the procedures has undoubtedly provided the opportunity for workers in the institutions to know the stages of examination and its gradation to the issuance of final reports, the publication of financial statements and final accounts, and the identification of the financial and administrative reality of institutions.

### 2. Information transparency

Al-Shamrani (2013) indicated that the regulatory authorities provide the public with an opportunity to get acquainted with and obtain the available information at any possible time. Madkour (2017) emphasized that obtaining information transparently is one of the elements of the transparency standard that regulators seek to provide. The researcher believes that there is a great media role that falls on the shoulders of the media, as the regulatory authorities are trying hard to communicate information to all parties. The researcher agrees with Al-Kafarna (2016) that information transparency is the most important element of transparency that can be relied upon in identifying the financial and administrative reality of public and private institutions. The researcher believes that the lesson is with the completion of the work of the examination committees and the completion of the final reports for companies and institutions so that the financial statements and final accounts can be printed and published, and the administrative performance evaluation reports for employees in those institutions and administrative achievements are completed.

The researcher believes that the transparency of the information may require additional time in order to reorganize and arrange the financial statements so that they can be published and that the administrative information is arranged in a logical order, in addition to the possibility of using a method of comparison between the financial and administrative performance of the current year with previous years so that the reader can identify the way It is true over the developments accompanying the financial and administrative activity in the institutions.

### 3. Transparency of performance

Azzouz (2016) emphasized that performance transparency is one of the most important elements of transparency that regulators try to highlight through their work in examining companies and institutions. The transparency of performance means that the supervisory authorities carry out the process of controlling and examining the financial statements and final accounts at the highest level of efficiency and effectiveness. Al-Shalawi (2016) indicated that the transparency of performance also emerges through the examination committee's carrying out its work and the results of the companies' business are shown with the utmost impartiality and that the information is clear and specific and that the performance of employees and senior management in the institutions, their achievements and their negatives, are shown with the utmost transparency so that the public can learn about the experience of those institutions. The researcher agrees with what Al-Shalawi (2016) stated that transparency of performance means highlighting the role of the examination committee of the supervisory authorities in identifying the efficiency of the job performance of employees in public and private institutions, as well as their role in achieving the objectives of the institutions and the failures achieved behind that.

### 4. Transparency of decision making

Zokolto (2014) emphasized that transparency in decision-making means that the higher management takes administrative decisions so that the supervisory authorities disclose those administrative decisions, and therefore the administrative decisions, if they are correct decisions, will satisfy the public, but if they are incorrect decisions, the final report of the examination committee will contain All notes on administrative decisions taken by senior

management regarding the status of public institutions. Madkour (2017) pointed out that the transparency of decision-making often results in a detailed report on the achievements of senior management and their dealing with local data and variables or the risks that the organization faced, how to deal with them, and how those decisions had a significant impact on improving the financial and administrative performance of institutions. The researcher believes that the transparency of decision-making also includes the recommendations made by the supervisory authorities to comment on the achievements or failures of the higher management of institutions, which are considered as the foundations that can be relied upon in identifying the reality of institutional work.

## 5. Conclusion

The study reviewed transparency in the Financial and Administrative Control Authority in the Sultanate of Oman, and the study followed the descriptive analytical approach to describe and analyze transparency in the Financial and Administrative Control Authority in the Sultanate of Oman. The results of the study showed that the concept of transparency is complete clarity in administrative decisions, financial statements and full disclosure, drawing up general policies in companies, and subjecting those administrative practices to accounting and oversight at any time during the fiscal year, with the need to provide detailed data on the volume of business and administrative and financial procedures to achieve the general objectives of the regulatory authorities. . The previous concept is characterized by the generality and comprehensiveness of all regulatory bodies that use the transparency criterion to reach their financial and administrative goals and to achieve their economic goals. Also, this concept clearly relates to the regulatory authorities applying the principle of transparency without addressing the concept of transparency, which may refer to the nature of the commercial or industrial activity of public and private institutions. This concept is characterized by its specificity as it is concerned with the supervisory authorities and not other institutions with economic activities, and it explains the role of these supervisory authorities and the nature of the tasks entrusted to them administratively and financially. The results also showed that the consolidation of the idea of transparency and the adoption of oversight institutions on it contributes greatly to the establishment of the principles of justice, democracy and freedom, and helps the senior management to identify the situation in the institutions it supervises and the extent of success or failure in managing these institutions. Also, consolidating the idea of transparency and obligating all public institutions to it contributes significantly to resetting financial and administrative matters and controlling patterns and foundations of work within those institutions. The application of the principle of transparency will reveal the need to get rid of traditional job patterns and use modern technological means in order to improve working methods in these institutions, and the firm desire to get rid of red tape and bureaucracy, get rid of the state of ambiguity and raise the level of trust between all parties. The results have concluded that transparency is one of the most important factors of political stability as a result of the citizen's familiarity with every big and small in all aspects and areas of life. Thus, the state's dependence on the application of the principle of transparency will lead to the achievement of economic prosperity and the desired luxury. Transparency also attempts to enhance trust between citizens and the regulatory authorities that review the financial statements of public and private institutions. Likewise, it is not necessary to rush to amend the articles or texts due to the different nature of work in each institution from the other, but it is sufficient only to explain those texts completely and explicitly. Also, this principle can be applied by employees against whom suspicions have been established. As for employees who are already involved in financial and administrative corruption, the regulatory bodies must take all necessary measures in order to protect public money. The results also showed that it is necessary to establish a societal dialogue among specialists about the necessity of amending the regulations to which public institutions are subject, especially if these regulations have been in place for more than ten years without modification. The results also showed that the separation of powers may be a theoretical talk in many cases, as some institutions are trying to force their employees to bear many responsibilities that are not actually assigned to them, and also, institutions at the present time, as a result of applying the transparency standard, cannot do injustice to the rights of Employees, due to the presence of modern means of communication for employees, through which they can reveal the violations of institutions to the world. Therefore, the application of the principle of transparency will contribute to setting limits for wrong administrative decisions towards employees. The results also showed that the philosophy of punishment is not to activate the idea of punishment, but to rehabilitate employees who committed crimes of infringement on funds, with the need to return funds to the institutions and obtain the appropriate penalty and rehabilitate him again in jobs not related to public money or jobs of a limited functional nature or his punishment is a deterrent penalty by dismissal From the institution if it is proven to be involved again, and therefore the idea of accountability and accountability paves the way to accustom society to the application of transparency in all areas of life and to bring down the appropriate punishment at the right time with the rehabilitation of these workers again to integrate into institutions again and raise their level of productivity significantly without allowing They have repeated the experiences of financial and administrative corruption.

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