

Original Research

Received 20 April 2026

Revised 16 May 2026

Accepted 24 June 2026

Natural Resources for Human
Health 2026, Vol. 6 (5s): 529–545

KEYWORDS:

Administrative principles, the Holy
Quran, Iraq, Egypt.

Administrative Principles Derived from the Holy Qur'an: A Comparative Study between Iraq and Egypt

Nabeel Khalaf Jaber Al-Shubailat, Dr. Davoud Mohebbi

Faculty of Law, University of Qom, Qom, Iran

nabeelkhalaf79@gmail.com

Dmohebbi@gmail.com

ABSTRACT: This study aims to identify administrative principles derived from the Holy Quran, using a comparative study of Iraq and Egypt. The descriptive, analytical, and comparative methods were employed. The study is divided into two sections: the first, entitled "Quranic Principles Governing the Occupation and Practice of Public Office," and the second, entitled "Quranic Principles Guaranteeing the Proper Functioning of Public Institutions. In conclusion, it was found that there is a noticeable convergence between the Iraqi and Egyptian administrative systems in drawing inspiration from Quranic principles governing public service, despite differences in legislative mechanisms. The researcher recommends benefiting from comparative legislative experiences between Iraq and Egypt to develop the administrative system in a way that achieves harmony between Quranic values and the requirements of modern public administration.

INTRODUCTION

The principal source of Islamic legislation is the Holy Qur'an. Among the principles and values that regulate the affairs of society and the state, we find an administration based on justice, competence, and integrity. The repercussions of the principles mentioned do not limit themselves to the religious area only but are observed in various branches of law. An example of this is administrative law, which regulates the public administration's activities and relations with employees and citizens.

Many of the principles that inform modern legal administrations are based in the values enshrined in the Holy Qur'an including the realization of justice: select the most qualified for public office: corruption prevention; participation of experts and scholars in decision making: protection of the rights of employees and other public services. The reasons for studying these principles have assumed great significance in the context of the need to develop public administration along the fundamental lines synthesising the tradition and the modern. In addition to that, Iraq and Egypt represent two important models that exist in the Arab world, given the different amounts of Islamic incorporation in their legislations.

The significance of the research relates to the relationship between the modern principles of administration and the Qur'anic rules which established the foundations of sound administration. It also helps in portraying the influence of the Holy Qur'an as an essential resource in the development of administrative legislation in Iraq and Egypt.

The research problem focuses on the extent of influence of the administrative principles taken from the Holy Qur'an on the Iraqi and Egyptian administrative legislation and the extent of success that the lawmakers have achieved in expressing them in binding legal rules. Also discussed is if in practice, the application achieves justice, efficiency, and fight against corruptions as envisaged by Qur'an. In this study, we shall find out the administrative principles of the Holy Qur'an and will conduct a comparative study of Iraq and Egypt.

The research is based on the assumption that the administrative principles contained in Holy Qur'an laid one of the important foundations of the legal rules governing public administration in Iraq and Egypt. In addition, it states that there is a certain convergence between both legal orders as they can draw inspiration from these principles. To carry out this research, the descriptive-analytical and comparative methods were used.

The study is divided into two main parts:

Section I: The Qur'anic Governing Principles for Holding and Exercising Public Office.

- **Section II:** The Qur'anic Principles Guaranteeing the Proper Operation of Public Services.

Section One: Quranic Governing Principles for Holding and Exercising Public Office

Subsection One: Justice as the Foundation of Administrative Action

Islamic civilizations are viewed as a human-centered civilization because they put man at the focus of their principal concern, unlike some civilizations which were more concerned about material manifestations rather than with man himself. Due to their nature development, and decline, are things; that is to help the thing of human beings, the construction of civilization and the continuance of civilization. The development of Islamic civilization was connected the innate potential of Islam to uplift and reform the human being. That is what enabled it to retain its status and worth through the ages. In the concept of Islam, justice is not merely a good thing or moral value; it is a principle of Islamic Law (Sharia). Above all, justice is a principle of Islamic Law. Additionally, it is a pillar of the religion and social order. Also, its rulings describe public and private life. A large number of scholars have pointed out justice (the probity/integrity) is essential requirement for public offices and positions. Because it means uprightness of behavior (integrity). Moreover, it forbids doing forbidden actions and anything that harms one's honor (muru'ah) or integrity. Therefore, we see that justice is one of the pillars of Islamic governance and the real guarantee of equality between members of society, irrespective of their origin and class. Moreover, an authentically just action shouldn't be swayed by relationships, power, status, or personal sentiments of love or hatred; rather, it should be purely connected to the standards of truth and justice. (1)

The application of the concept of justice varies according to the domain in which it is exercised. In the judicial sphere, justice is based on strict adherence to the rulings of truth, law, and Sharia principles without regard for other factors. In the realm of administration and governance, however, justice is also tied to the sound management of state affairs and the realization of the public interest, while taking into account the circumstances and considerations that contribute to ensuring the efficiency of administrative work and achieving its objectives. From this perspective, scholars of Islamic governance (Siyasah Shar'iyah) considered that a just administration is one that strives to serve society, protect the interests of its members, work toward the common good, and preserve order and stability to ensure the nation's progress and prosperity.(2)

Therefore, justice is defined as: "Achieving equality among individuals before public services/utilities and enabling them to benefit from their services without any discrimination."(3)

Or it is defined as: "The commitment of public administration to the principles of equity and equality when exercising its legal competencies."(4)

It has also been defined as: "Giving everyone their due right within the scope of public office and in accordance with the law."(5)

Islam has accorded great attention to the principle of justice, with Quranic texts affirming the necessity of adhering to it in various affairs of life. Almighty God commanded His servants to establish justice and made it the foundation of human relations and social dealings. He also called upon believers to embody equity and not deviate from the truth, regardless of circumstances or personal considerations. The Holy Quran emphasized the obligation to adhere to justice even in cases where personal interest might conflict with the requirements of truth; a believer is not permitted to incline toward whim or favoritism when bearing witness or issuing judgments.

Moreover, religious texts stressed that judging between people must be built on equity and equality, free from bias or discrimination, because Almighty God loves those who act justly and rewards them for their commitment to truth. The Holy Quran did not limit itself to commanding justice, but also praised groups and individuals who adopt justice as their methodology in speech and deed, striving to uphold rights and establish just balances among people.

Hence, justice is one of the most critical conditions required in whoever assumes the affairs of governance and administration. It is not a condition exclusive to the supreme ruler of the state, but extends to encompass all holders of leadership and administrative positions at various levels. Everyone who holds authority or responsibility toward others must possess uprightness and integrity, adhering to standards of justice in fulfilling their duties. This commitment spans all levels of

administrative organization: the senior official is required to be just with subordinates, and every manager or head of an administrative unit bears the responsibility of achieving justice among workers under their charge.

Islamic thought reinforces that administrative responsibility is inseparable from the moral duty of equity, equality, and refraining from exploiting authority for personal gain. Furthermore, justice in Islam is not confined to one's conduct toward others, but extends to how an individual deals with themselves, their relatives, and those with whom they share special interests or ties. Therefore, Islamic law obligates officials to avoid favoritism and discrimination, granting rights to those entitled to them based on merit and competence, even if this comes at the expense of their personal interest or the interest of those close to them. Consequently, any official who prioritizes themselves or a relative to obtain a privilege or benefit when someone else is more entitled and deserving of it has violated the requirements of justice emphasized by Islamic Sharia, as justice dictates prioritizing the public interest and truth above all personal considerations.(6)

Almighty God clarified the meaning of justice in His saying: }Indeed, Allah orders justice and good conduct... {(An-Nahl: 90), and His saying: }O you who have believed, be persistently standing firm in justice, witnesses for Allah, even if it be against yourselves or parents and relatives. {(An-Nisa: 135), and His saying: }And when you judge between people, to judge with justice. {(An-Nisa: 58), and His saying: }And if you judge, judge between them with justice. Indeed, Allah loves those who act justly. {(Al-Ma'idah: 42), and His saying: }And among those We created is a community which guides by truth and thereby establishes justice. {(Al-A'raf: 181).

Among the applications of justice in Iraqi and Egyptian administrative law are the following:

1. Appointments

The conditions of justice for appointment in Iraqi and Egyptian law include the following:

a. Nationality: Appointment to public office requires the condition of nationality, which is considered the primary baseline and is emphasized in all legislations. Some jurists attribute the rationale behind this requirement to the state's desire to protect its security and guarantee the employee's loyalty. Furthermore, the application of this condition stems from the principle of national sovereignty. Thus, public office is considered a right belonging to citizens to protect them from foreign competition in earning a livelihood. Additionally, assuming public office and exercising its duties constitutes a form of participation in state administration; therefore, it is improper to allow foreigners to participate in managing a state whose nationality they do not hold and to which they do not belong as subjects.(7) This was affirmed in Article (7/1) of the Iraqi Civil Service Law No. 24 of 1960.(8)

- **b. Age:** As Almighty God says: }And when he attained his full strength and was firmly established, We bestowed upon him judgment and knowledge. {(Al-Qasas: 14). Both Iraqi and Egyptian law derived from this noble verse the requirement that an age limit be set for applying for a position. This was stipulated in Article (7/2) of the Iraqi Civil Service Law No. 24 of 1960 [1969].(9) It is evident from the text of this article that age serves as a qualification for employment, specifically the age of majority for anyone who has completed eighteen years of age, which represents the general rule. However, this does not prevent appointment to certain positions below the legal age, such as in nursing, or above the age of eighteen, as seen in the Iraqi Foreign Service Law No. 45 of 2008, where the age requirement is clarified in Article (4/II/b).(10) This was also specified in the Judicial Institute Law in Iraq No. 33 of 1976 in Article (7/b), emphasizing that the age condition is essential for appointment.(11)
- **c. Good Conduct and Reputation:** The applicant must possess good behavior and a commendable reputation. This condition is stipulated in Article (7/4) of the Iraqi Civil Service Law No. 24 of 1960.(12)
- **d. Health Requirements:** One of the conditions for assuming public office is that the applicant must be healthy and free from diseases. This requirement is affirmed in Article (7/3) of the Iraqi Civil Service Law.(13)
- **e. Educational and Technical Requirements:** Article (7/5) of the Iraqi Civil Service Law stipulates that the candidate for appointment must hold a recognized academic degree.(14)
- **f. Clear Military Service Status:** The Iraqi Military Service Law affirmed this requirement in Article (27).(15)

- **g. Non-Marriage to a Foreign Woman:** The legislator in Iraq restricted appointment to office for those who marry foreign women, particularly those applying to work in the diplomatic corps, pursuant to Article (3/2/e) of the Annex to the Foreign Service Law No. 31 of 1966. This was subsequently generalized to other public positions, prohibiting any Iraqi citizen from marrying a foreign woman after December 31, 1968, under this Annex. Decision 1971 of 1968 did not exempt foreign Arab women born to Arab parents for this purpose, and this prohibition was re-confirmed pursuant to the dissolved Revolutionary Command Council (RCC) Decision No. 620 on June 2, 1974.(16)

As for the conditions of appointment in Egyptian law, they are stipulated in Article (14) of the Egyptian Civil Service Law No. 81 of 2016 and its Executive Regulations.(17)

2. Imposition of Disciplinary Sanctions

A disciplinary sanction is defined as "a deterrent administrative tool applied by the competent authority based on a statutory provision in order to deter perpetrators of disciplinary offenses and preserve order within the entity." A disciplinary penalty, like a disciplinary violation, carries an official/functional character, meaning it only touches upon breaches of official duties. In this sense, it differs from criminal penalties, as disciplinary law does not know certain personal liberty-depriving criminal sanctions such as imprisonment, and it applies penalties unknown to criminal law, such as official warnings and temporary removal from office. Therefore, disciplinary sanctions possess their own independent concept that distinguishes them from other penalties, in addition to having a distinct legal basis.(18)

Jurists have differed in formulating a specific definition for disciplinary sanctions. Some have defined it as "the ruling of the law against one whose responsibility for a disciplinary offense is proven or who deserves punishment in pursuit of the public interest." Others defined it as "an occupational/functional penalty affecting an employee whose responsibility for committing a specific disciplinary error is proven, such that it is imposed in the name and interest of the occupational group to which they belong and in execution of its pre-determined goals." A disciplinary penalty is also a sanction imposed by the competent authority on an employee who breaches official duties, affecting their moral or financial standing, and may cause the termination of their employment relationship with the administrative authority, taking various forms depending on the law or system.(19) It is also defined as "the occupational penalty affecting an employee whose responsibility for a specific disciplinary error is proven, imposed in the name and for the benefit of the group to which they belong in execution of its pre-determined goals."(20)

Disciplinary sanctions represent the penalty for breaching public office duties. The legislator usually provides for these penalties, their effects, the procedures for imposing them, and the admissibility of appealing the decisions imposing them. Disciplinary penalties are exhaustively listed (*numerus clausus*) and graduated in severity in proportion to the gravity of the duty breach and its consequences. After specifying the disciplinary penalties, the legislator usually identifies the supervisory authority empowered to impose them and the procedures involved.(21)

Almighty God illustrated punishment in the Quran in His saying: }And whoever defrauds will come with what he took on the Day of Resurrection. {(Aal 'Imran: 161). "The noble verse indicates the prohibition of *ghulul* (misappropriation), which is the unlawful seizure of public funds or entrusted property. It is inferred from this that an employee who embezzles public funds or exploits their position for unlawful personal gain bears responsibility before Almighty God, and the competent authority retains the right to punish them disciplinarily and criminally according to the law."(22)

God also says: }And if you punish [an enemy, O believers], punish with an equivalent of that with which you were harmed. But if you are patient - it is better for the patient. {(An-Nahl: 126), and: }For each one are successive [angels] before and behind him who protect him by the decree of Allah. Indeed, Allah will not change the condition of a people until they change what is in themselves. And when Allah intends for a people ill, there is no repelling it. And there is not for them besides Him any patron. {(Ar-Ra'd: 11).

In Iraqi legislation, the legislator designated disciplinary sanctions as a penalty for breaching official duties. These penalties are imposed on perpetrators of disciplinary offenses, are exhaustively listed, and cannot be bypassed to impose an unlisted penalty. In Article (8) of the State Employees Discipline Law No. 14 of 1991 (as amended), the Iraqi legislator specified the penalties that may be imposed on a public employee, which are: (Notice/Attention, Warning, Salary Deduction, Reprimand, Demotion, Dismissal, Removal from Office).(23)

In Egypt, Article (80) specifies the types of disciplinary penalties as follows:(24)

First: Disciplinary penalties imposed on civil state employees (i.e., public officials), excluding those in senior executive positions:(25)

1. **Disciplinary penalties for employees from Grade 1 to Grade 6:** (Warning; delaying periodic allowances for 3 months; salary deduction up to 2 months per year; withholding half of annual allowances; suspension from work for up to 6 months with half pay; delaying promotion for up to 2 years; salary reduction within the allowance limit; demotion to a grade lower than their current grade; reduction to a lower-grade position with salary reduced to the pre-promotion level; referral to retirement; dismissal from service).
2. **Disciplinary penalties for senior executive positions:** (Admonition/Notice; Blame/Censure; referral to retirement; dismissal from service).
- **Second: Disciplinary penalties imposed on employees of associations, special organizations, and companies in which the government guarantees a minimum profit margin:** (Warning; salary deduction up to 2 months per year; salary reduction; demotion; dismissal from service; removal from office).
- **Third: Disciplinary penalties imposed on an employee who has left service:** (If the violation occurred and the investigation or trial began during service, the disciplinary trial continues despite the termination of service. If the violation was financial and resulted in the loss of a public financial right of the state, a public legal entity, or one of its affiliated units, prosecution continues for five years from the date of service termination, even if the individual was not cleared during investigation prior to that).

Subsection Two: Competence and Merit as Criteria for Assuming Public Office

Islamic jurists view that assuming public office in the Islamic administrative system requires meeting a set of fundamental conditions, the most important of which are Islam, adulthood (puberty), sanity, and justice ('Adalah), along with competence and the ability to perform the tasks assigned to the employee. Suitability (Al-Salahiyah) is considered the essential condition for holding public office, as it denotes possessing the qualifications that enable an individual to perform work burdens as required. This suitability rests upon two main elements: **Strength/Capability** (Al-Quwwah) and **Honesty/Trustworthiness** (Al-Amanah).(26)

This is based on the saying of Almighty God: }Indeed, the best one you can hire is the strong and the trustworthy. {(Al-Qasas: 26), His saying: }Indeed, you are today established [in position] and trusted with us. {(Yusuf: 54), as well as His saying: }[Possessed of] power and with the Owner of the Throne, secure [in position], Obeyed there [in the heavens] and trustworthy. {(At-Takwir: 19–21).

Islam has been keen to establish precise controls for selecting public office holders to ensure the protection of the public interest and the achievement of administrative efficiency. Selection is based on objective criteria, far removed from personal whims or private interests. The positive aspect of these controls lies in the obligation to choose the person who combines the capability to perform the job with integrity in its execution. Some Quranic commentators have noted that combining the two strengths—the strength of competence and the trustworthiness of conduct—is among the most vital qualities that should be present in anyone entrusted with work, because through them the public interest is achieved and job performance is fulfilled.(27)

In administrative law, the principle of competence and merit is defined as: "The principle that requires assigning public offices to individuals who possess the best qualifications and capabilities necessary to perform the duties of public office and achieve the objectives of the public service/utility."(28)

Among the criteria for applying the principle of competence and merit are the following:

1. Academic Qualification

Academic qualifications are among the essential conditions required by laws and regulations upon appointment to public offices. They aim to ensure that the applicant possesses the knowledge and skills that qualify them to perform job duties efficiently. Therefore, legislations are keen to mandate that candidates hold a recognized academic degree suitable for the nature of the required work. Both Iraqi and Egyptian legislations have affirmed this approach by requiring an accredited academic

qualification upon first-time appointment in government jobs, considering that the educational degree serves as proof of possessing the minimum scientific qualification necessary to exercise official duties.

While some legislations in earlier stages settled for primary academic qualifications as a minimum requirement for appointment in several public positions, administrative developments and modern government work requirements have driven an increase in the required educational level for entering public service. The prevailing trend has become the adoption of higher educational qualifications in harmony with the nature and evolution of positions, which positively reflects on the quality of administrative performance and the level of services provided to citizens. Furthermore, linking academic qualifications to job grades is an important means to achieve justice and efficiency in filling public offices, as jobs are distributed according to the level of qualification and experience required for each position. This method helps ensure that positions are filled by individuals possessing appropriate capabilities, thereby contributing to elevating achievement levels and improving the performance of public utilities.(29)

At the same time, relying solely on an academic degree is insufficient to judge an individual's competence and ability to perform work; success in office requires, alongside scientific qualifications, practical experience, professional skills, and personal capabilities that enable the employee to cope with evolving work demands and achieve the goals set for the public institution. Thus, academic qualification has become one of the primary criteria for appointment and promotion in public office due to the guarantees it provides regarding competence and merit, in addition to its role in developing the administrative apparatus and raising the level of job performance in line with modern management requirements.(30)

2. Competitive Examinations

The competitive examination system is considered one of the most effective methods for selecting public office holders due to the fairness it achieves in hiring by providing equal opportunities for all applicants without discrimination. This method also contributes to selecting the most capable and competent elements to assume various administrative responsibilities and tasks.

The competitive examination system enjoys widespread adoption in many contemporary states due to its reliance on objective criteria that minimize the influence of personal or political considerations in selection procedures. However, states differ in the scope of applying this system: some restrict it to specific positions, while others rely on it to fill various jobs across both lower and higher administrative levels. This approach subjects applicants to an organized competition aimed at selecting the best among them to fill public offices. This is conducted through a series of written and oral tests as well as personal interviews designed according to standards that ensure integrity, neutrality, and accuracy in evaluation. Upon completing the competitive procedures, candidates are ranked according to their scores, and appointments are granted to those who achieve the highest ranks based on the final competition standings.(31)

3. Election

This method is based on selecting certain public office holders through direct election by citizens. It is viewed as a mechanism that strengthens the bond between the employee and the public, giving citizens an opportunity to participate in choosing those who manage their public affairs. It also helps bolster public trust in state entities as a result of citizens feeling like partners in the selection process.

The election system is typically applied to specific positions of a special nature, where positions are filled by the candidate securing the highest number of voters' votes. Some states have adopted this method for a number of public posts, such as electing certain local governors or judicial officials within limited jurisdictions. Despite the democratic advantages realized by election, this method is not suitable for all public positions because it may not guarantee the selection of the most competent or qualified candidate for the job. Furthermore, voters may be influenced by personal, social, or promotional factors that are not necessarily related to the candidate's professional or scientific capabilities, which can result in weakening the criteria of competence and objectivity, alongside the potential for prioritizing individual or partisan interests over public interest considerations. Nevertheless, adopting this method does not mean neglecting the importance of necessary qualifications and expertise for holding office; candidates must still possess the scientific and practical conditions that enable them to perform their duties efficiently and achieve the goals of the public utility.(32)

4. Pre-Service Preparation and Training

This method relies on preparing and qualifying individuals in advance to hold public offices. It is among the approaches that require significant organizational effort as well as substantial financial and human resources. It is typically applied to positions requiring specialized preparation and specific technical or scientific skills. This is carried out by establishing specialized institutes, colleges, and educational institutions that undertake the training and preparation of individuals desiring to join public service, ensuring they are equipped with the knowledge and expertise necessary to perform their official duties effectively. When adopting this method, a balance must be maintained between the number of students admitted to specialized educational institutions and the actual needs for vacant public positions, to avoid a surplus of graduates or a shortage of required cadres, thereby achieving the optimal utilization of human resources and serving the needs of public administration.(33)

Both Iraq and Egypt have adopted the method of pre-service preparation and qualification to fill certain public positions that require special skills and knowledge. Examples include the training of military and police officers, as well as graduates of technical, administrative, and technological institutes, telecommunications institutes, training schools, and specialized colleges. This approach is grounded in the nature of these positions, which require special scientific and practical qualification to ensure that employees possess the necessary physical and mental competence to perform their duties. Furthermore, government entities undertake the training of their technical cadres through organized academic programs in universities and institutes inside or outside Iraq at their own expense, as is the case for sponsored students or those under contract with the Ministries of Defense, Health, Education, and Higher Education and Scientific Research.(34)

Section Two: Quranic Principles Guaranteeing the Proper Functioning of Public Services

Subsection One: The Prohibition of Corruption and Its Role in Protecting Public Administration

The Holy Quran strongly emphasizes the prohibition of corruption across various verses, including the saying of Almighty God: }And do not cause corruption on the earth after its reformation. {(Al-A'raf: 56). This noble verse demonstrates that the baseline condition of the earth is reformation and righteousness, and that any action leading to harming people's interests, spreading injustice, or encroaching upon property and rights is considered forbidden corruption. The verse encompasses all forms of corruption, whether religious, economic, administrative, or social.(35)

And Almighty God says: }And Allah does not like corruption. {(Al-Baqarah: 205). This noble verse affirms that corruption is a reprehensible act that directly contradicts the objectives of Islamic Sharia (Maqasid al-Shariah). The corrupt individual, even if outwardly successful, is in reality pursuing a path opposed to God's commands and the values of justice He ordained.(36)

Furthermore, the Holy Quran warns against the unlawful misappropriation of public funds, particularly through unjust means, in the saying of Almighty God: }And do not consume one another's wealth unjustly... {(Al-Baqarah: 188). This verse serves as a foundational general principle for combating financial corruption, as it encompasses bribery, embezzlement, forgery, fraud, and the exploitation of public office to achieve personal benefits. Unjust consumption of wealth includes any illicit method that leads to transferring ownership without legitimate right.(37)

Similarly, Almighty God says: }Indeed, Allah commands you to render trusts to whom they are due... {(An-Nisa: 58). This noble verse establishes the principle of integrity, the protection of public property, and the prevention of the abuse of authority, because public office is a trust (Amanah) that must be exercised in accordance with the provisions of law and justice.(38)

Regarding administrative corruption in the Holy Quran, it manifests in the misuse of authority for private interest or in the violation of the rules of justice and equality. The Holy Quran forbade injustice (Zulm), which forms the bedrock of many forms of administrative corruption, as in the saying of Almighty God: }Indeed, Allah orders justice and good conduct... {(An-Nahl: 90). Justice represents the essential guarantee for preventing administrative deviation and the arbitrary exercise of power, serving as the cornerstone upon which sound governance is established. Conversely, deviating from justice leads to the proliferation of nepotism, favoritism, cronyism, and unlawful discrimination among individuals.(39)

Among the Quranic manifestations of combating administrative corruption is the saying of Almighty God: }...and do not deprive people of their due... {(Al-A'raf: 85). The verse specifies not diminishing people's financial, professional, or social rights, a principle directly linked to the necessity of respecting and safeguarding the rights of both employees and citizens.(40)

Among the legal applications and definitions of corruption in Iraqi and Egyptian administrative law are the following:

Financial and Administrative Corruption:

- It is defined as: "Activities that yield rent or illicit return through the exploitation of official position by a corrupt official."(41)
- It is also defined as: "A breakdown in the value system of the individual and society, leading to behaviors deviating from proper behavioral standards."(42)
- Financial corruption specifically is defined as: "The deviation or violation committed by a public employee during the performance of official duties that constitutes a breach of law or administrative instructions."(43)
- Or: "An act committed by a public employee in violation of the financial rules regulating administrative and financial operations issued by competent oversight agencies in the state, manifested in bribery, embezzlement, and similar acts."(44)
- It is further defined as: "Financial deviation and violation of the rules and provisions regulating administrative and financial operations in the state and its institutions, as well as non-compliance with instructions issued by financial oversight bodies—such as the agency specialized in auditing government accounts and funds, public entities, institutions, and companies—prominently appearing through bribery, tax evasion, nepotism, and favoritism in job appointments."(45)

Administrative Corruption:

- It is defined as: "Deviating from adherence to legal duties imposed upon a public employee and exploiting them for personal gain instead of the public interest."(46)
- In another sense, it means: "The misuse of public authority to obtain personal benefits."(47)
- Or: "All actions occurring within the state administrative apparatus that lead to deviating that apparatus away from official goals—which represent public demands and public interest—in favor of private goals, whether through evolving forms or not, individually or systematically and collectively."(48)

The Iraqi Commission of Integrity Law No. 30 of 2011 defined an administrative corruption case as: "A criminal action under investigation concerning an offense breaching official duties, namely bribery, embezzlement, public employees exceeding the limits of their office, or any crime provided for in the Iraqi Penal Code No. 111 of 1969 (as amended), and any other crime accompanied by one of the aggravating circumstances specified in paragraphs 5, 6, and 7 of Article 135 of the Penal Code."(49)

Thus, in light of the above definitions clarifying financial and administrative corruption, Iraqi law combats this phenomenon through Article (3) of the active Iraqi Commission of Integrity Law,(50) as well as Article (6/I) of the Federal Board of Supreme Audit Law No. 31 of 2011, which emphasizes the auditing and inspection of accounts and activities.(51)

In Egyptian law, Article (2) of the Administrative Control Authority Law No. 54 of 1964 (as amended) specifies that the Authority is competent to detect financial and administrative violations.(52) Likewise, Article (3) of the Administrative Prosecution and Disciplinary Courts Law No. 117 of 1958 affirms granting the Administrative Prosecution authority to investigate public employees regarding administrative infractions.(53)

Subsection Two: Consultation (Shura) and Its Impact on Administrative Decision-Making

The principle of consultation (Shura) and participation in decision-making is considered one of the fundamental principles established by the Holy Quran to organize societal affairs and manage public interests. This principle relies on the exchange of views and leveraging diverse expertise to reach sound decisions that fulfill the public interest. Islam established the principle of consultation as a methodology for governance and administration, considering it a means to achieve justice and avoid autocratic opinion. Consequently, Quranic texts and verses emphasize the importance of consultation in managing state and societal affairs, including the saying of Almighty God: }...and consult them in the matter. {(Aal 'Imran: 159). This noble verse was revealed addressing the Prophet (peace and blessings be upon him and his family) after the Battle of Uhud, where Almighty God commanded him to consult his companions on public affairs despite being supported by divine revelation, thereby underscoring the significance of consultation in managing collective affairs and involving others in decision-making. It is inferred from this verse that consultation is not merely a recommended act, but an administrative approach that fosters participation and strengthens trust between individuals and leadership.(54)

The Holy Quran praised the believers who rely on the principle of consultation in managing their affairs in the Almighty's saying: "And their affair is [conducted by] consultation among themselves." (Ash-Shura: 38) This noble verse is considered one of the important pieces of evidence that the principle of consultation represents the basic characteristic of the Islamic society, as decisions related to public affairs are based on dialogue and exchange of opinions and not on the monopoly of power or decision-making. (55)

The principle of consultation and participation in decision-making also appears in the story of Prophet Solomon (peace be upon him) when he sent a letter to the Queen of Sheba, who said to her nobles as cited in the noble verse: }She said, "O eminent ones, advise me in my affair. I would not decide a matter until you testify [i.e., are present with me]." {(An-Naml: 32). This noble verse illustrates the importance of consulting people of judgment and expertise prior to making major decisions, reflecting the value of consultation and collective participation in decision-making to realize the public interest.(56)

The Holy Quran further emphasized the necessity of referring to people of knowledge and expertise when addressing matters requiring specialized knowledge, in the saying of Almighty God: }So ask the people of the message [i.e., knowledge] if you do not know. {(An-Nahl: 43). This noble verse forms the foundation for the principle of seeking assistance from experts and specialists when preparing decisions—a practice widely adopted by modern administration through technical and advisory committees as well as specialized bodies.(57)

Among the applications of the principle of consultation and participation in administrative decision-making in Iraq are **administrative committees**. They are defined as: "a group of employees and specialists constituted in accordance with the law or an administrative order to review a specific matter, express their opinions, or make a decision regarding it. These committees consist of a committee chairperson, specialized members, and, in certain cases, a legal member. The mandate of these committees includes investigation, advisory services, discipline, contracting, or technical and administrative tasks."(58) Reliance on the work of these committees is embedded across several Iraqi legislations, including the Iraqi State and Public Sector Employees Discipline Law No. 14 of 1991 in Article (10/I).(59)

In addition, administrative committees play a vital advisory role by studying administrative matters submitted to them and subsequently submitting appropriate recommendations before an administrative decision is issued. Examples include employee affairs committees, promotion and allowance committees, government contracting committees, and specialized technical committees.(60) Administrative committees also play a fundamental role in quasi-judicial decisions concerning employees by investigating administrative violations and submitting suitable recommendations to competent authorities, as affirmed by Article (10/II) of the Iraqi State and Public Sector Employees Discipline Law.(61)

Among the applications of the principle of consultation and participation in administrative decision-making in Egypt are **local councils**. Local councils are defined as: "bodies elected to represent the residents of local units such as governorates, cities, districts, and villages, which manage local interests and participate in making administrative decisions related to local affairs. They are characterized as bodies elected by citizens that exercise regulatory and supervisory competences, participate in preparing local plans, and contribute to achieving administrative decentralization, serving as one of the most significant applications of administrative decentralization aimed at involving citizens in managing local public utilities."(62)

The 2014 Egyptian Constitution affirmed local councils in Article (176),(63) and Article (180) stipulated that local councils are elected via secret ballot.(64) Furthermore, Article (181) of the Egyptian Constitution provides that decisions of local councils may not be interfered with by executive authorities.(65) In administrative law, the Local Administration Law No. 43 of 1979 (as amended) constitutes the primary legislative foundation organizing the competences of local councils.(66) Therefore, local councils play an important role in managing local public services/utilities and achieving development within local units.(67)

Subsection Three: The Principle of Respecting Employee Rights

Respecting employee rights is among the core principles emphasized by Islamic Sharia, as Quranic texts were revealed to establish values of justice, equality, trustworthiness, and the prohibition of oppression. These values form the foundation of the relationship between the employee and the administration. Although the Holy Quran did not use the term "employee" (Al-Muwadhaf) in its contemporary terminology, the general principles it laid down guarantee the rights of workers and those occupying public and private positions, obligating officials to treat them well and refrain from abusing their rights. The Holy Quran established the principle of justice as the baseline for interactions among people, where Almighty God states in His Holy

Book: }Indeed, Allah orders justice and good conduct... {(An-Nahl: 90). This noble verse indicates that the administration or employer must treat the employee with justice regarding recruitment, promotion, remuneration, and performance evaluation, without biased discrimination among workers lacking legitimate justification.(68)

The Holy Quran also emphasized the necessity of delivering rights to their holders without diminution, in the saying of Almighty God: }...and do not deprive people of their due... {(Al-A'raf: 85). This noble verse demonstrates the obligation to grant the employee all financial and moral/non-financial rights, without depriving them of any job entitlement or encroaching upon their legal status without legitimate basis.(69)

Another manifestation of respecting employee rights in the Holy Quran is protecting their rights against administrative oppression and arbitrariness, as in the saying of Almighty God: }And do not let the hatred of a people prevent you from being just. Be just; that is nearer to righteousness. {(Al-Ma'idah: 8). This noble verse confirms that administrative officials must embody neutrality and objectivity when making non-financial decisions regarding employees, ensuring that personal whims or disputes do not impair the employee's financial or professional rights.(70)

Furthermore, the Holy Quran highlighted respect for human dignity, affirming the honor bestowed upon human beings generally in the saying of Almighty God: }And We have certainly honored the children of Adam... {(Al-Isra: 70). This noble verse shows the necessity of safeguarding the employee's dignity within the work environment, ensuring they are not subjected to insult, arbitrariness, or degrading treatment that undermines human dignity.(71) Among the legal applications demonstrating respect for employee rights in Iraqi and Egyptian administrative law are the financial rights of the public employee, primarily salary.

Salary is defined as the monetary sum that an employee receives periodically—typically disbursed monthly—in exchange for their relationship with public office. Administrative jurisprudence has differed on establishing the legal foundation for salary: one school of thought considers it remuneration paid for work performed by the employee; another views it as compensation granted for occupying a job position and its associated social status; while a third perspective holds that salary is granted due to the employee's affiliation with the public service/utility and submission to its legal regime.(72)

In reality, salary is a financial right that the legislator is obligated to guarantee to the employee in return for performing legally mandated job duties. The continued disbursement of salary in certain instances where the employee does not perform actual physical work—such as statutory leave or retirement according to legal regulations—does not alter its fundamental nature, but rather relates to obligations imposed by the legal framework governing public service. Accordingly, salary can be defined as a periodic cash sum granted by the state to an employee pursuant to active laws and regulations in exchange for performing the tasks and duties assigned to their position.(73) Article (60) of the Iraqi Civil Service Law No. 24 of 1960 stipulated that salary is a right of the employee,(74) and Article (36) of the Egyptian Civil Service Law No. 81 of 2016 affirmed the employee's right to salary.(75)

CONCLUSION

At the conclusion of this study, the following findings and recommendations were reached:

First: Conclusions

1. The study found that justice represents a fundamental pillar emphasized by the Holy Quran in managing public affairs, which is reflected in Iraqi and Egyptian administrative legislations through striving to achieve legal equality and subjecting administrative decisions to the principle of legality.
2. The study demonstrated that the criteria of competence and job merit hold a prominent position in the Quranic perspective of administration—a principle adopted by the comparative legislations when regulating public office appointments, even though practical application still faces challenges that limit its full realization.
3. The study revealed that combating corruption is among the core objectives (Maqasid) prioritized by Quranic texts, prompting legislators in Iraq and Egypt to adopt a range of legal mechanisms aimed at protecting public funds and ensuring administrative integrity.

4. The study showed that the principle of consultation (Shura) constitutes an important foundation for developing modern administrative action, as it provides opportunities for participatory decision-making, enhances transparency, and improves oversight within public institutions.
5. The study affirmed that protecting public employees and safeguarding their employment rights aligns with the principles established by the Holy Quran regarding justice and rights protection, as manifested in numerous guarantees recognized by administrative legislation in both countries.
6. The study concluded that there is a noticeable convergence between the Iraqi and Egyptian administrative systems in deriving inspiration from Quranic principles governing public office, despite variations in legislative mechanisms.

Second: Recommendations

1. Work to develop legislative and administrative frameworks to consolidate the principle of justice and achieve equal opportunity among public sector employees, free from all forms of discrimination.
2. Enhance reliance on merit and competence criteria in appointment, promotion, and assignment to leadership positions to achieve sound governance and elevate public service efficiency.
3. Activate supervisory tools and update legislations regulating the fight against administrative corruption to curb official violations and strengthen the protection of public resources.
4. Encourage government institutions to adopt participatory and consultative administrative methods to enhance administrative decision quality and raise institutional performance levels.
5. Periodically review employment laws and regulations to ensure effective legal protection for employees and preserve their financial, administrative, and professional rights.
6. Benefit from comparative legislative experiences between Iraq and Egypt to develop administrative systems, reconciling Quranic values with the requirements of modern public administration.

Footnotes

1. Said, Subhi Abdo. (n.d.). Governance and the Principles of Governance in the Islamic System. Dar Al-Fikr Al-Arabi. Cairo. p. 24.
2. Muwafi, Jamal Muhammad Ma'ati. (2020). Combating Administrative Corruption between Islamic Sharia and Positive Laws. 1st ed. Dar Al-Kutub wa Al-Dirasat Al-Arabiyya. Cairo. p. 74.
3. Al-Tamawi, Sulaiman Muhammad. (1978). Al-Wajiz in Administrative Law. Dar Al-Fikr Al-Arabi. Cairo. p. 97.
4. Al-Qaisi, Muhi Al-Din. (1999). Principles of Administrative Law. Al-Dar Al-Jami'iyya for Publishing and Distribution. Cairo. p. 121.
5. Al-Zuhairi, Riyadh Abd Issa. (2016). Fundamentals of Administrative Law. Al-Sanhouri Library. Baghdad. p. 162.
6. Muwafi, Jamal Muhammad Ma'ati. Op. cit. p. 75.
7. Al-Daraji, Ali Razzaq Karim. (2023). The Legal Regulation of the Probationary Employee Status. Master's Thesis. College of Law, University of Religions and Denominations. p. 34.
8. Article (7/1) of the Iraqi Civil Service Law No. 24 of 1960, which stipulates: "No person shall be appointed for the first time in government posts unless he is: 1- An Iraqi or a naturalized citizen who has been naturalized for a period of no less than five years."
9. Article (7/2) of the Iraqi Civil Service Law No. 24 of 1960, which stipulates: "Having completed eighteen years of age, and sixteen years for a nurse."
10. See Article (4/Second/b) of the Iraqi Foreign Service Law No. 45 of 2008, which stipulates: "It is required for a person appointed to the diplomatic corps that his age be no less than (22) years and no more than (35) years."

11. See Article (7/b) of the Iraqi Judicial Institute Law No. 33 of 1976, which stipulates: "The applicant for the position shall not be less than (28) years old and no more than (40) years old."
12. See Article (7/4) of the Iraqi Civil Service Law, which stipulates: "Of good conduct and not convicted of a non-political felony or a misdemeanor touching upon honor, such as theft, embezzlement, and fraud."
13. See Article (7/3) of the Iraqi Civil Service Law, which stipulates: "Having passed the medical examination, free from contagious diseases and from physical defects and illnesses that prevent him from performing the duties of the position to which he is appointed, according to a decision issued by the competent medical authorities pursuant to a special regulation."
14. See Article (7/3) of the Civil Service Law, which stipulates: "That the applicant for a position holds a recognized educational qualification."
15. See Article (27) of the Iraqi Military Service Law No. 65 of 1969, which stipulates: "Following the suspension of compulsory military service after the events of April 9, 2003, this condition became inactive."
16. Al-Daraji, Ali Razzaq Karim. (2023). The Legal Regulation of the Probationary Employee Status. Master's Thesis. College of Law, University of Religions and Denominations. pp. 34–35.
17. See Article (14) of the Egyptian Civil Service Law No. 81 of 2016, which stipulates: "1- To enjoy Egyptian nationality or the nationality of an Arab country that treats Egyptians reciprocally in holding civil posts. 2- To be of good conduct and reputation. 3- Not to have been previously convicted of a felony penalty or a custodial penalty for a crime breaching honor or trust, unless rehabilitated. 4- Not to have been previously dismissed from service by a final judicial or disciplinary decision, unless at least four years have elapsed since its issuance. 5- To prove physical fitness for the post via a certificate issued by the competent medical board. 6- To fulfill the requirements of the post. 7- To pass the prescribed exam for the post. 8- To be no less than eighteen calendar years of age."
18. Al-Rubaie, Kamal Farhan Zghair. (2020). Disciplinary Penalties: A Comparative Study. 1st ed. Al-Maktaba Al-Qanuniyya. Baghdad. pp. 27–28.
19. Radi, Mazin Lilo. (2017). Principles of Administrative Judiciary. 4th ed. Dar Al-Masalah for Printing, Publishing, and Distribution. Baghdad. p. 147.
20. Ibrahim, Ismail Lahfidha. (n.d.). "Provisions of Disciplinary Penalties in the Public Service." Journal of Legal and Sharia Sciences. College of Law, Zawiya University. Issue 6, p. 254.
21. Al-Ani, Wisam Sabbar. (2015). Administrative Judiciary. 1st ed. Al-Sanhouri Library. Baghdad. p. 368.
22. Ibn Kathir, Imad Al-Din Abu Al-Fida Ismail ibn Umar ibn Kathir Al-Dimashqi (d. 774 AH). (1419 AH). Tafsir Al-Qur'an Al-Azim. 1st ed. Dar Al-Kutub Al-Ilmiyya. Beirut, Lebanon. Vol. 2, p. 148.
23. See Article (8) of the Iraqi State and Public Sector Employees Discipline Law No. 14 of 1991, as amended.
24. See Article (80) of the Egyptian State Civilian Employees Regime Law No. 47 of 1978, and Article (82) of the Public Sector Employees Regime Law No. 48 of 1978.
25. See Article (80) of the Egyptian State Civilian Employees Regime Law No. 47 of 1978, and Article (82) of the Public Sector Employees Regime Law No. 48 of 1978.
26. Muwafi, Jamal Muhammad Ma'ati. Op. cit. p. 238.
27. Muwafi, Jamal Muhammad Ma'ati. Op. cit. p. 238.
28. Al-Tamawi, Sulaiman Muhammad. Op. cit. p. 421.
29. Al-Zuhairi, Riyadh Abd Issa. Op. cit. p. 330.
30. Al-Zuhairi, Riyadh Abd Issa. Op. cit. pp. 330–331.
31. Al-Jubouri, Najeeb Khalaf Ahmad. (2018). Administrative Law. College of Law, Al-Iraqia University. Iraq. p. 218.

32. Al-Jubouri, Najeeb Khalaf Ahmad. Op. cit. pp. 216–217.
33. Al-Husseini, Muhammad Taha Hussein. (2019). Principles and Provisions of Administrative Law. 3rd ed. Dar Al-Salam Legal Library. Najaf Al-Ashraf. p. 235.
34. Al-Jubouri, Najeeb Khalaf Ahmad. Op. cit. pp. 217–218.
35. Al-Isfahani, Abu Al-Qasim Al-Hussein ibn Muhammad, known as Al-Raghib (d. 502 AH). (1412 AH). Mu'jam Mufradat Alfaz Al-Qur'an. Ed. Safwan Adnan Al-Dawudi. Dar Al-Qalam, Al-Dar Al-Shamiyya. Damascus & Beirut. 1st ed. p. 636.
36. Al-Qurtubi, Abu Abd Allah Muhammad ibn Ahmad Al-Ansari. (1384 AH). Al-Jami' li-Ahkam Al-Qur'an. 2nd ed. Ed. Ahmad Al-Bardouni & Ibrahim Atfaysh. Dar Al-Kutub Al-Misriyya. Cairo. Vol. 7, p. 337.
37. Al-Tabari, Abu Ja'far Muhammad ibn Jarir Al-Tabari (224–310 AH). Jami' Al-Bayan 'an Ta'wil Ay Al-Qur'an. Ed. Ahmad Shakir. Dar Hajar. Beirut. Vol. 3, p. 237.
38. Ibn Ashur. (1984). Al-Tahrir wa Al-Tanwir. Al-Dar Al-Tunisiyya. Tunisia. Vol. 5, p. 96.
39. Sayyid Qutb. (1412 AH). Fi Zilal Al-Qur'an. Dar Al-Shorouk. Beirut & Cairo. 17th ed. Vol. 4, p. 2161.
40. Ibn Kathir. Tafsir Al-Qur'an Al-Azim. Vol. 6, p. 225.
41. Bash, Ayad Muhammad Ali. (2006). "The Economic and Social Cost of Government Corruption in Developing Countries." Al-Muwadhaf Al-Nazih Journal. Civil Society Program, Ishtar Center for Journalistic Training. 1st ed. Babil. p. 42.
42. Abboud, Ali Sukkar. (2010). "Analysis of the Forms and Causes of Administrative and Financial Corruption." Al-Qadisiyah Journal for Administrative and Economic Sciences. Refereed Scientific Journal, College of Administration and Economics, University of Al-Qadisiyah. Vol. 12, Issue 1, p. 119.
43. Al-Issawi, Abd Al-Amir Kadhim Ammash. (2012). Criminal Policy regarding Administrative and Financial Corruption Crimes in Iraqi Law (A Comparative Study). Master's Thesis. College of Law, University of Babylon. p. 37.
44. Al-Wa'ili, Yasser Khalid Barakat. (2006). "Administrative Corruption: Concept, Manifestations, and Causes with Reference to the Corruption Experience in Iraq." Annabaa Journal. Issue 80. Baghdad. January. p. 72.
45. Malkia, Bakkoush. (2013). The Crime of Embezzlement under the Law on Preventing and Combating Corruption. Unpublished Master's Thesis. College of Law, University of Oran. p. 11.
46. Abboud, Salim Muhammad. (2008). The Phenomenon of Administrative and Financial Corruption (A Study in the Problematic of Administrative Reform and Development). Dar Al-Doktor for Sciences. Baghdad. p. 15.
47. Al-Salem, Abdallah ibn Abd Al-Karim. (2019). Strategy for Reducing Administrative Corruption – A Case Study on the Kingdom of Saudi Arabia. Seminar on Public Financial Management – Privatization and Usage & Financial Dispute Resolution Workshop. Kuala Lumpur, Malaysia. p. 6.
48. Al-Fatli, Ithar Abboud Kadhim. (2009). Administrative and Financial Corruption and Its Economic and Social Effects in Selected Countries. Published Master's Thesis. College of Administration and Economics, University of Kerbala. p. 10.
49. See Article (1) of the Iraqi Integrity Commission Law No. 30 of 2011.
50. See Article (3) of the Iraqi Integrity Commission Law No. 30 of 2011, which stipulates: "The Commission works to contribute to preventing and combating corruption and adopting transparency in managing governance affairs at all levels."
51. See Article (6/First) of the Iraqi Federal Supreme Audit Board Law No. 31 of 2011, which stipulates: "Auditing and inspecting the accounts and activities of entities subject to audit, and verifying the soundness of public funds management and the effectiveness of applying laws, regulations, and instructions."

52. See Article (2) of the Egyptian Administrative Control Authority Law No. 54 of 1964, as amended, which stipulates: "The Authority is competent to uncover financial and administrative violations, follow up on the implementation of laws within government entities, and apprehend corruption crimes linked to public office."
53. See Article (3) of the Egyptian Administrative Prosecution and Disciplinary Courts Law No. 117 of 1958, which stipulates: "Granting the Administrative Prosecution the authority to investigate public employees regarding administrative and financial violations and refer them to the competent disciplinary courts."
54. Ibn Kathir. *Tafsir Al-Qur'an Al-Azim*. Vol. 2, p. 149.
55. Al-Qurtubi. *Al-Jami' li-Ahkam Al-Qur'an*. Vol. 16, p. 37.
56. Al-Tabari. *Jami' Al-Bayan 'an Ta'wil Ay Al-Qur'an*. Vol. 19, p. 168.
57. Ibn Ashur. *Al-Tahrir wa Al-Tanwir*. Vol. 14, p. 214.
58. Dhiban, Thamer Kamil. (2018). *Iraqi Administrative Law*. 2nd ed. Al-Sanhouri Library. Baghdad. p. 228.
59. See Article (10/First) of the Iraqi State and Public Sector Employees Discipline Law No. 14 of 1991, which stipulates: "The Minister or Department Head shall form an investigative committee composed of a chairperson and two experienced members, provided that one of them holds a primary university degree in law."
60. Al-Tamawi, Sulaiman Muhammad. (2014). *General Theory of Administrative Decisions*. Dar Al-Fikr Al-Arabi. Cairo. p. 165.
61. See Article (10/Second) of the Iraqi State and Public Sector Employees Discipline Law No. 14 of 1991, which stipulates: "The committee shall recommend imposing the appropriate penalty or closing the investigation upon non-establishment of the violation."
62. Al-Hilu, Majid Raghib. *Op. cit.* p. 388.
63. See Article (176) of the 2014 Egyptian Constitution, which stipulates: "The state guarantees support for administrative, financial, and economic decentralization. The law shall organize the means of empowering administrative units to provide local services, advance them, and manage them well."
64. See Article (180) of the 2014 Egyptian Constitution, which stipulates: "Every local unit shall elect a council by direct, secret, general ballot for a term of four years."
65. See Article (181) of the 2014 Egyptian Constitution, which stipulates: "Decisions of the local council issued within its competencies shall be final, and the executive authority may not interfere except to prevent the council from exceeding these boundaries or harming the public interest or the interests of other local councils."
66. *Egyptian Local Administration Law No. 43 of 1979*.
67. Abdallah, Dr. Abd Al-Ghani Basiouni. (2006). *Administrative Law – Principles and Provisions*. Dar Al-Matbu'at Al-Jami'iyya. Alexandria, Egypt. p. 244.
68. Ibn Kathir. *Tafsir Al-Qur'an Al-Azim*. Vol. 4, p. 594.
69. Al-Qurtubi. *Al-Jami' li-Ahkam Al-Qur'an*. Vol. 7, p. 245.
70. Al-Tabari. *Jami' Al-Bayan 'an Ta'wil Ay Al-Qur'an*. Vol. 10, p. 95.
71. Ibn Ashur. *Al-Tahrir wa Al-Tanwir*. Vol. 15, p. 145.
72. Al-Tamawi, Sulaiman Muhammad. *Op. cit.* p. 394.
73. Al-Husseini, Muhammad Taha Hussein. *Op. cit.* p. 247.
74. See Article (60) of the Iraqi Civil Service Law No. 24 of 1960, which stipulates: "Considering the employee's right to receive salary as the most vital employee right, and because it represents the primary source of livelihood, it has been surrounded by special guarantees, including the impermissibility of impounding an employee's salary against a debt owed

except in specific circumstances defined by law, not exceeding one-third of the salary. Furthermore, administrative courts are competent to hear disputes regarding salaries received by employees."

75. See Article (36) of the Egyptian Civil Service Law No. 81 of 2016, which stipulates: "The job wage for positions shall be determined according to Tables (1, 2, 3) attached to this Law, and the employee is entitled to their wage from the date of assuming work, unless retained by the Armed Forces, in which case they are entitled to their wage from the date of appointment."

REFERENCES

First: The Holy Quran

1. The Holy Quran.

Second: Jurisprudential and Exegetical Books

- [1] Ibn Ashur. (1984). *Al-Tahrir wa Al-Tanwir*. Al-Dar Al-Tunisiyya. Tunisia.
- [2] Ibn Kathir, Imad Al-Din Abu Al-Fida Ismail ibn Umar ibn Kathir Al-Dimashqi (d. 774 AH). (1419 AH). *Tafsir Al-Qur'an Al-Azim*. 1st ed. Dar Al-Kutub Al-Ilmiyya. Beirut, Lebanon.
- [3] Al-Isfahani, Abu Al-Qasim Al-Hussein ibn Muhammad, known as Al-Raghib (d. 502 AH). (1412 AH). *Mu'jam Mufradat Alfaz Al-Qur'an*. Ed. Safwan Adnan Al-Dawudi. Dar Al-Qalam, Al-Dar Al-Shamiyya. Damascus & Beirut. 1st ed.
- [4] Sayyid Qutb. (1412 AH). *Fi Zilal Al-Qur'an*. Dar Al-Shorouk. Beirut & Cairo. 17th ed. Vol. 4, p. 2161.
- [5] Al-Tabari, Abu Ja'far Muhammad ibn Jarir Al-Tabari (224–310 AH). *Jami' Al-Bayan 'an Ta'wil Ay Al-Qur'an*. Ed. Ahmad Shakir. Dar Hajar. Beirut.
- [6] Al-Qurtubi, Abu Abd Allah Muhammad ibn Ahmad Al-Ansari. (1384 AH). *Al-Jami' li-Ahkam Al-Qur'an*. 2nd ed. Ed. Ahmad Al-Bardouni & Ibrahim Atfaysh. Dar Al-Kutub Al-Misriyya. Cairo.

Third: Legal Books

- [1] Al-Jubouri, Najeeb Khalaf Ahmad. (2018). *Administrative Law*. College of Law, Al-Iraqia University. Iraq.
- [2] Al-Husseini, Muhammad Taha Hussein. (2019). *Principles and Provisions of Administrative Law*. 3rd ed. Dar Al-Salam Legal Library. Najaf Al-Ashraf.
- [3] Dhiban, Thamer Kamil. (2018). *Iraqi Administrative Law*. 2nd ed. Al-Sanhouri Library. Baghdad.
- [4] Radi, Mazin Lilo. (2017). *Principles of Administrative Judiciary*. 4th ed. Dar Al-Masalah for Printing, Publishing, and Distribution. Baghdad.
- [5] Al-Rubaie, Kamal Farhan Zghair. (2020). *Disciplinary Penalties: A Comparative Study*. 1st ed. Al-Maktaba Al-Qanuniyya. Baghdad.
- [6] Al-Zuhairi, Riyadh Abd Issa. (2016). *Fundamentals of Administrative Law*. Al-Sanhouri Library. Baghdad.
- [7] Said, Subhi Abdo. (n.d.). *Governance and the Principles of Governance in the Islamic System*. Dar Al-Fikr Al-Arabi. Cairo.
- [8] Al-Tamawi, Sulaiman Muhammad. (1978). *Al-Wajiz in Administrative Law*. Dar Al-Fikr Al-Arabi. Cairo.
- [9] Al-Tamawi, Sulaiman Muhammad. (2014). *General Theory of Administrative Decisions*. Dar Al-Fikr Al-Arabi. Cairo.
- [10] Al-Ani, Wisam Sabbar. (2015). *Administrative Judiciary*. 1st ed. Al-Sanhouri Library. Baghdad.
- [11] Abdallah, Dr. Abd Al-Ghani Basiouni. (2006). *Administrative Law – Principles and Provisions*. Dar Al-Matbu'at Al-Jami'iyya. Alexandria, Egypt.
- [12] Abboud, Salim Muhammad. (2008). *The Phenomenon of Administrative and Financial Corruption (A Study in the Problematic of Administrative Reform and Development)*. Dar Al-Doktor for Sciences. Baghdad.

- [13] Al-Qaisi, Muhi Al-Din. (1999). Principles of Administrative Law. Al-Dar Al-Jami'iyya for Publishing and Distribution. Cairo.
- [14] Muwafi, Jamal Muhammad Ma'ati. (2020). Combating Administrative Corruption between Islamic Sharia and Positive Laws. 1st ed. Dar Al-Kutub wa Al-Dirasat Al-Arabiyya. Cairo.

Fourth: Academic Dissertations

- [1] Al-Daraji, Ali Razzaq Karim. (2023). The Legal Regulation of the Probationary Employee Status. Master's Thesis. College of Law, University of Religions and Denominations.
- [2] Al-Issawi, Abd Al-Amir Kadhim Ammash. (2012). Criminal Policy regarding Administrative and Financial Corruption Crimes in Iraqi Law (A Comparative Study). Master's Thesis. College of Law, University of Babylon.
- [3] Al-Fatli, Ithar Abboud Kadhim. (2009). Administrative and Financial Corruption and Its Economic and Social Effects in Selected Countries. Published Master's Thesis. College of Administration and Economics, University of Kerbala.
- [4] Malkia, Bakkoush. (2013). The Crime of Embezzlement under the Law on Preventing and Combating Corruption. Unpublished Master's Thesis. College of Law, University of Oran.

Fifth: Scientific Journals & Periodicals

- [1] Ibrahim, Ismail Lahfidha. (n.d.). "Provisions of Disciplinary Penalties in the Public Service." Journal of Legal and Sharia Sciences. College of Law, Zawiya University. Issue 6.
- [2] Bash, Ayad Muhammad Ali. (2006). "The Economic and Social Cost of Government Corruption in Developing Countries." Al-Muwadhaf Al-Nazih Journal. Civil Society Program, Ishtar Center for Journalistic Training. 1st ed. Babil.
- [3] Al-Salem, Abdallah ibn Abd Al-Karim. (2019). "Strategy for Reducing Administrative Corruption – A Case Study on the Kingdom of Saudi Arabia." Seminar on Public Financial Management – Privatization and Usage & Financial Dispute Resolution Workshop. Kuala Lumpur, Malaysia.
- [4] Abboud, Ali Sukkar. (2010). "Analysis of the Forms and Causes of Administrative and Financial Corruption." Al-Qadisiyah Journal for Administrative and Economic Sciences. Refereed Scientific Journal, College of Administration and Economics, University of Al-Qadisiyah. Vol. 12, Issue 1, p. 119.
- [5] Al-Wa'ili, Yasser Khalid Barakat. (2006). "Administrative Corruption: Concept, Manifestations, and Causes with Reference to the Corruption Experience in Iraq." Annabaa Journal. Issue 80. Baghdad. January.

Sixth: Laws and Legislation

- [1] Iraqi Civil Service Law No. 24 of 1960.
- [2] Iraqi Military Service Law No. 65 of 1969.
- [3] Iraqi Judicial Institute Law No. 33 of 1976.
- [4] Iraqi Foreign Service Law No. 45 of 2008.
- [5] Egyptian Civil Service Law No. 81 of 2016.
- [6] Iraqi State and Public Sector Employees Discipline Law No. 14 of 1991, as amended.
- [7] Egyptian State Civilian Employees Regime Law No. 47 of 1978, and Article (82) of Public Sector Employees Regime Law No. 48 of 1978.
- [8] Iraqi Integrity Commission Law No. 30 of 2011.
- [9] Iraqi Federal Supreme Audit Board Law No. 31 of 2011.
- [10] Egyptian Administrative Control Authority Law No. 54 of 1964, as amended.
- [11] Egyptian Administrative Prosecution and Disciplinary Courts Law No. 117 of 1958.

[12] Egyptian Local Administration Law No. 43 of 1979.

Seventh: Constitutions

1. The Egyptian Constitution of 2014.