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Criminological Analysis of the Unlawful Collection of Funds in Municipalities and Examination of Preventive Mechanisms

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ABSTRACT

Municipalities, due to the broad scope of their functions, the diversity of their revenue sources, the exercise of administrative discretion in certain urban processes, and the continuous interaction between municipal employees and citizens, are exposed to situations that may create opportunities for the unlawful collection of funds. In addition to imposing financial losses on citizens and undermining administrative integrity, such conduct may weaken public trust in urban governance and diminish the legitimacy of administrative decisions. Accordingly, analyzing this phenomenon solely from the perspective of the statutory elements of crime is insufficient for a comprehensive understanding of the causes and conditions underlying its occurrence; rather, individual, organizational, structural, and situational factors must also be taken into account. The present study aimed to provide a criminological analysis of the unlawful collection of funds in municipalities and to examine mechanisms for its prevention. The study employed a descriptive-analytical method based on library research. In addition to distinguishing the general concept of the unlawful collection of funds from specific offenses such as bribery, embezzlement, and the offense stipulated in Article 600 of the Islamic Penal Code, the study examined criminogenic factors contributing to the occurrence of such conduct within municipal environments. The findings indicate that administrative discretion, procedural complexity, ambiguity concerning the legal basis and calculation of charges, direct interaction between municipal employees and citizens, inadequate transparency and traceability, deficiencies in oversight mechanisms, insufficient segregation of duties, and a low probability of detection are among the most significant factors that create or reinforce opportunities for offending. From a preventive perspective, merely increasing criminal penalties, without addressing criminogenic situations, does not provide a comprehensive response to the problem. Effective prevention therefore requires an integrated approach encompassing risk identification, opportunity reduction, greater transparency in financial and administrative procedures, expansion of electronic services, segregation of duties, strengthened oversight and detection capacity, protection of whistleblowers, management of conflicts of interest, and reform of vulnerable procedures following the detection of misconduct or criminal conduct. The study ultimately proposes a four-level model for preventing the unlawful collection of funds in municipalities, structured around risk identification, opportunity reduction, increasing the probability of detection, and a legal response accompanied by procedural reform.

Keywords: *Criminology, Unlawful Collection of Funds, Municipality, Prevention*

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Introduction

Municipalities are among the most important public institutions responsible for the administration of urban affairs, and a substantial proportion of citizens' everyday interactions with the administrative system takes place through municipal services, permits, levies, service charges, construction-related matters, contracts, and other processes administered by municipalities. The broad scope of these responsibilities and the diversity of municipal processes place municipal employees and officials in numerous situations involving direct interaction with citizens, contractors, and holders of economic interests. In such an environment, whenever administrative discretion is accompanied by regulatory ambiguity, weak oversight, lack of transparency, or difficulty in tracing decisions and payments, opportunities for corruption are more likely to emerge. Studies of administrative corruption in municipalities have likewise emphasized interactions with service users, certain individual characteristics, and a range of organizational factors, including oversight mechanisms, transparency, accountability, and the quality of law enforcement, in explaining the conditions conducive to corruption (1).

Within this context, the "unlawful collection of funds" is a concept that must be carefully distinguished from specific financial and administrative offenses. Not every receipt of money contrary to regulations necessarily constitutes the same criminal offense under criminal law, because the criminal characterization of conduct depends on statutory conditions, the official position of the perpetrator, the source and nature of the funds, the manner in which payment is demanded or received, the perpetrator's intent, and other legal elements. Nevertheless, Article 600 of the Islamic Penal Code (Ta'zirat) provides one of the most important criminal-law foundations relevant to this area. Under this provision, officials, agents, employees, and other persons entrusted with assessing, determining, calculating, or collecting money or property belonging to the government may incur criminal liability, subject to the conditions prescribed by law, if they unlawfully collect such money or property or order its collection; the scope of the provision also extends to municipal officials and employees.

The significance of Article 600 lies in the fact that it connects the subject of this study to one of the most important points of intersection between criminal law and public administration. However, an analysis of this provision alone cannot answer the principal question of why the unlawful collection of funds emerges and recurs within municipal environments. For example, the mere existence of a statutory prohibition cannot explain why unlawful demands for payment are more likely to occur in some administrative processes than in others, why certain administrative situations are more vulnerable, which factors reduce the probability of detection, or which organizational characteristics contribute to the persistence of corrupt conduct.

Answering these questions requires the use of criminological analytical tools and consideration of the interaction among the offender, the organizational environment, criminal opportunity, and control mechanisms.

Criminological studies of administrative corruption also demonstrate that the phenomenon cannot be explained solely through the personal characteristics of the offender. Gorsira et al. examined corrupt conduct among public officials through the interaction of individual, organizational, and situational factors and emphasized the importance of opportunity, internal controls, segregation of duties, and supervision in increasing or decreasing opportunities for misconduct (2).

Although these findings cannot be directly generalized to Iranian municipalities, they provide a theoretical framework for examining the role of opportunity structures in corrupt conduct.

Furthermore, the situational crime prevention approach is based on the premise that some criminal behaviors are influenced by environmental conditions and existing opportunities and that the probability of offending can therefore be reduced by modifying the environment, strengthening supervision, reducing opportunities, and increasing the difficulty of committing an offense. The literature on corruption prevention similarly emphasizes the importance of identifying vulnerable situations and reforming administrative and supervisory mechanisms (3). From this perspective, focusing on processes such as the issuance of construction permits, calculation and collection of municipal levies, provision of urban services, contracting and procurement, decision-making commissions, and the recording and collection of revenues can facilitate the identification of vulnerable points within municipalities.

Domestic studies further reinforce the need for such an approach. In the study by Aghazadeh et al. on administrative corruption in the districts of Tehran Municipality, a combination of individual and organizational factors contributing to the propensity for corruption was examined, with particular attention to transparency, accountability, oversight, information technology, and the quality of organizational processes (1). The significance of these findings for the present study lies in demonstrating that the analysis of corruption within municipalities must go beyond individual characteristics and encompass organizational structures and administrative processes.

Accordingly, the principal research question is as follows: Which criminological factors and situations influence the unlawful collection of funds in municipalities, and which mechanisms can prevent the emergence and recurrence of such conduct by reducing opportunities for offending and strengthening formal and informal controls?

To answer this question, the concepts and theoretical foundations related to the unlawful collection of funds, administrative corruption, criminology, and crime prevention are first explained. Individual, organizational, structural, and situational factors affecting such conduct are then analyzed, and criminogenic situations associated with different municipal processes are identified. Subsequently, situational, administrative, and criminal-law prevention mechanisms are examined, together with the challenges and deficiencies of the existing prevention system. Finally, based on the findings, an integrated model for preventing the unlawful collection of funds in municipalities is proposed.

The novelty of the present study lies in examining the unlawful collection of funds not merely in terms of its criminal-law characterization, but as a multifactorial phenomenon influenced by interactions among individual characteristics, organizational structures, administrative situations, and criminal opportunities. In this way, the study establishes a connection between criminological analysis and practical preventive mechanisms. Moreover, by focusing on the particular characteristics of municipalities, the study seeks to move beyond generic and non-situational recommendations and instead address prevention mechanisms specifically adapted to vulnerable processes within urban management.

Concepts and Theoretical Foundations of the Study

The Concept of the Unlawful Collection of Funds

In its broad sense, the unlawful collection of funds refers to demanding, receiving, or obtaining any money, property, or financial benefit without a valid legal basis or in contravention of the limits and conditions prescribed by laws and regulations. In an administrative setting, such conduct may take the form of demanding an amount exceeding the legally prescribed sum, receiving money under a designation lacking legal foundation, accepting payment in return for performing or expediting an administrative service, or obtaining a financial benefit to which

there is no legal entitlement. Nevertheless, the broad concept of the “unlawful collection of funds” should not lead to treating all such conduct as a single criminal offense without examining its legal elements, because the criminal characterization of each act requires proof of the statutory conditions prescribed by law.

Within the Iranian criminal justice system, Article 600 of the Islamic Penal Code (Ta'zirat) constitutes one of the most important provisions concerning the unlawful collection of funds by public officials and employees. The provision concerns persons who, by virtue of their official duties, are responsible for assessing, determining, calculating, or collecting money or property belonging to the government and who, contrary to law or lawful regulations, collect such money or property or issue an order for its collection. The importance of this provision for the present study is that, in addition to establishing criminal liability for the conduct concerned, the legislature expressly extends its scope to municipal officials and employees. Accordingly, where the conduct of a municipal employee or official satisfies the statutory conditions prescribed by this provision, criminal liability may arise.

However, the criminological scope of the present study is broader than any single statutory offense. From a criminological perspective, even situations that ultimately do not result in criminal conviction because one or more legal elements are absent may nevertheless contain criminogenic or corruption-generating characteristics. For example, ambiguity in the calculation of municipal levies, broad employee discretion in determining amounts, the inability of citizens to verify the basis of calculation, or the absence of electronic recording of procedural stages may create opportunities for unlawful demands for payment, even though determining the final criminal characterization requires careful examination of the actual conduct and applicable legal conditions.

Accordingly, the present study employs the “unlawful collection of funds” as its central and general concept, while Article 600 is examined as one of its most significant criminal-law foundations. This distinction allows the criminological analysis to identify, prior to the attribution of a particular criminal offense, the factors and circumstances that increase the likelihood of unlawful conduct.

Administrative Corruption

Administrative corruption is a broad concept encompassing various forms of conduct in which a public officeholder or employee uses an official position, authority, or organizational resources to obtain an illegitimate benefit or violate obligations associated with public duties. The unlawful collection of funds constitutes one important manifestation of this phenomenon, but the two concepts should not be regarded as synonymous. Administrative corruption may occur without the direct receipt of money, while certain unlawful receipts may, depending on their specific conditions, fall under different criminal classifications.

The study of administrative corruption within municipalities is particularly important because municipalities administer processes in which the economic value of administrative decisions may be substantial. The issuance of permits, determination of municipal levies, provision of services, conclusion of contracts, delegation of certain activities, and decisions concerning property and urban activities are among the areas in which administrative decisions can have considerable financial consequences for citizens or economic actors. In such environments, the greater the informational gap between employees and applicants and the more limited citizens’ ability to verify the legal basis of an administrative decision, the greater the potential for exploiting such information asymmetry.

The study conducted by Aghazadeh et al. in the districts of Tehran Municipality also indicates that organizational factors such as transparency and accountability, supervisory mechanisms, information technology, and the quality of law enforcement, together with individual factors and interaction with service users, contribute to explaining the

conditions underlying administrative corruption (1). Consequently, analyzing the unlawful collection of funds in municipalities without considering the organizational environment and the quality of administrative mechanisms would provide an incomplete account of the problem.

Similarly, the criminological study conducted by Farajiha and Javadi concerning employees of cultural and recreational organizations affiliated with Isfahan Municipality demonstrates that analysis of administrative corruption in municipal institutions requires simultaneous attention to individual, cultural, and organizational factors. From this perspective, corruption cannot be viewed merely as the result of an offender's individual decision; the conditions that facilitate, normalize, or reduce the costs of such conduct must also be examined (4).

Accordingly, in the present study, administrative corruption is treated as the broader conceptual framework, while the unlawful collection of funds is considered one of the forms of conduct examined within that framework.

The Concept of Municipality

A municipality may be regarded as one of the most important institutions responsible for public administration at the local level, performing a substantial proportion of the public, service-related, developmental, and executive functions associated with citizens' urban life within a defined geographical jurisdiction. From this perspective, a municipality is not merely an administrative organization providing everyday urban services; rather, it is a public institution situated at the intersection of public authority, financial resources, public services, and direct interaction with citizens. This position makes municipal organization, the exercise of authority, oversight, and decision-making particularly important from the perspectives of public law and criminology.

In contemporary public administration and public-law literature, "local government" is understood as a multidimensional concept encompassing institutional, behavioral, and territorial dimensions. Institutionally, local government consists of public structures and institutions established within the national legal framework to administer the affairs of a specified territory. Behaviorally, it performs a range of executive and service-related functions for the local community, while territorially it exercises jurisdiction within a defined geographical area. Accordingly, local government may be conceptualized as a representative and administrative institution that performs certain public and executive functions within a specified area and within the limits of its statutory authority (5). Under this understanding, a municipality may likewise be regarded as an institution operating within a defined urban territory for the purpose of meeting a portion of the public needs of the local community.

Under Iranian law, municipalities operate in direct connection with the system of municipal councils. Pursuant to the legal framework governing Islamic councils and the selection of mayors and village administrators, urban affairs are administered through the institutional structures of the Islamic City Council and municipality within their legally prescribed powers and responsibilities. The City Council performs functions including the selection of the mayor, approval of municipal regulations and levies, approval of municipal service charges, and supervision over the proper administration of municipal financial affairs. A municipality should therefore be understood as an institution functioning within a legal and supervisory network consisting of the Islamic City Council, the Ministry of Interior, supervisory bodies, and other competent legal authorities (5).

From economic and administrative perspectives, municipalities are also particularly significant because, in carrying out their responsibilities, they deal with various financial resources, municipal levies, service charges, revenues derived from permits and urban activities, and public contracts and transactions. Unlike many other administrative bodies, municipalities therefore operate in numerous situations in which an employee or

administrative authority possesses the capacity to influence an administrative process while simultaneously interacting directly with a citizen or service applicant. From a criminological perspective, this characteristic increases the importance of “opportunity” and situational structure because, as administrative discretion, regulatory complexity, information asymmetry, and direct contact between service provider and service recipient increase, the need for transparency, control, and traceability mechanisms becomes correspondingly greater (5).

Accordingly, in the present study, a municipality is not considered merely an organizational unit or a collection of administrative buildings and employees. Rather, it is conceptualized as a local public institution possessing statutory authority, an organizational structure, financial resources, executive powers, and continuous interaction with citizens. This definition is fundamental to the criminological analysis of the unlawful collection of funds because such conduct cannot be attributed solely to the personal characteristics of the offender; instead, it must be analyzed in relation to the structure of authority, revenue processes, methods of service delivery, levels of transparency, supervisory mechanisms, and opportunities existing within the municipal organizational environment. Consequently, the municipality is also treated in this article as a “criminological organizational and institutional environment” whose structural characteristics may create, reduce, or control opportunities for the unlawful collection of funds.

The Concept of Criminology

Criminology is an interdisciplinary field that studies crime, offenders, victims, the causes and conditions of offending, and societal responses to crime. Its significance for the present subject lies in the fact that criminal law primarily defines criminal conduct, determines the elements of offenses, and establishes sanctions, whereas criminology raises questions extending beyond the legal classification of conduct, including why some administrative situations are more vulnerable to corruption than others and which conditions increase the probability of offending or recidivism.

A multifactorial approach is particularly important in analyzing the unlawful collection of funds. Individual factors, such as a person’s attitude toward law and personal gain; organizational factors, such as organizational culture and the quality of supervision; structural factors, such as regulatory complexity and the extent of administrative discretion; and situational factors, such as direct contact with citizens and the possibility of receiving money without adequate traceability, may interact with one another.

The study by Gorsira et al. on bribery among public officials demonstrates that corrupt conduct cannot be adequately explained solely through offenders’ personal characteristics; organizational factors, opportunity structures, and relationships between the parties must also be considered (2). The importance of this perspective for the present study lies in the fact that although the findings of foreign research cannot be directly transferred to Iranian municipalities, the theoretical framework can nevertheless be used to analyze mechanisms that generate opportunities within administrative environments.

Accordingly, the criminological approach adopted in this study focuses on identifying a chain of factors beginning with the “existence of discretion and opportunity,” strengthened through “weak control and a reduced probability of detection,” and, in the absence of effective barriers, potentially culminating in the “unlawful collection of funds and repetition of the conduct.”

Crime Prevention

Crime prevention encompasses policies and measures designed and implemented to reduce the likelihood of crime, diminish opportunities for offending, limit the harmful consequences of crime, and strengthen deterrent factors. Under this approach, criminal intervention after an offense has occurred constitutes only one instrument of crime control, while preventive criminal policy seeks to modify the conditions conducive to offending before criminal conduct occurs.

In the context of administrative corruption, ex ante prevention is particularly important because many corrupt practices emerge within administrative processes before their criminal nature has been conclusively established. For example, if the legal basis for calculating a payment is transparent to citizens, calculations are performed electronically, unauthorized modifications are restricted, and every employee action is recorded and traceable, opportunities for demanding payments outside the applicable rules are reduced. Thus, reforming administrative processes may have a preventive effect even before criminal-law intervention becomes necessary.

The literature on situational prevention of corruption likewise emphasizes identifying corruption-prone situations and modifying the conditions that increase the possibility of misconduct. Rather than focusing exclusively on changing the offender's personality, this approach focuses on opportunity structures and the environment in which the conduct occurs (3).

Accordingly, prevention of the unlawful collection of funds in municipalities should combine legal, administrative, organizational, technological, and supervisory measures. Such an approach neither replaces criminal liability nor diminishes its importance; rather, by reducing opportunities for misconduct, it lowers the probability of unlawful behavior before it reaches the stage requiring criminal intervention. Crime prevention encompasses various forms, including situational, social, organizational, criminal, non-criminal, community-based, developmental, primary, and secondary prevention. The present study examines those approaches that are particularly significant for preventing the unlawful collection of funds as an administrative offense associated with administrative corruption, including situational, social, criminal, non-criminal, administrative, and organizational prevention.

Criminological Analysis of the Unlawful Collection of Funds in Municipalities

The unlawful collection of funds in municipalities cannot be regarded merely as the result of individual decisions or motivations on the part of employees and administrative officials. Rather, in many instances, the phenomenon results from the interaction of individual, organizational, economic, social, and environmental factors that facilitate or enable unlawful conduct within a particular administrative situation. Because municipalities perform a broad range of functions, provide diverse public services, maintain continuous interaction with citizens, possess financial and administrative resources and authority, and administer processes such as construction permitting, determination and collection of municipal levies, provision of urban services, and public contracting and transactions, they encounter situations that may generate opportunities for corrupt conduct where transparency and control are inadequate. Studies of administrative corruption in municipalities likewise emphasize the simultaneous role of individual and organizational factors and variables such as interaction with service users, opportunity for misconduct, weak supervision, transparency, the quality of laws, and organizational structures (1).

Accordingly, the criminological analysis of the unlawful collection of funds in municipalities undertaken in this study is based on a multifactorial approach. Under this approach, relevant factors are examined within two general

categories: internal and external factors. Internal factors concern characteristics and conditions associated with the individual, the organization, and the immediate occupational environment, including personal characteristics, organizational structure, distribution of authority, administrative processes, and the quality of supervision and control. External factors, by contrast, concern broader economic, social, cultural, and environmental conditions affecting employee behavior and the organizational structure of municipalities. This classification does not imply that these factors are entirely independent; rather, it is intended to identify different dimensions of the phenomenon and demonstrate how they interact to create situations conducive to the unlawful collection of funds.

Internal Factors Affecting the Unlawful Collection of Funds

Internal factors may be understood as conditions existing at the level of the individual, organization, and immediate occupational environment that may contribute to the emergence, facilitation, or persistence of criminal conduct. Individual factors provide an appropriate starting point for analysis; however, they should not be regarded in isolation as the cause of unlawful collection of funds. In administrative environments, personal characteristics generally translate into corrupt conduct when accompanied by organizational opportunities, weak controls, and access to resources or service users. Criminological studies of corruption among public-sector employees similarly emphasize the interaction between individual, organizational, and situational factors (2).

Individual Factors

One of the most important individual factors is financial motivation and the desire to obtain illicit benefit. An employee or administrative authority may, where the anticipated benefit from unlawfully obtaining money is attractive, experience pressure to deviate from lawful conduct. Nevertheless, financial need or motivation alone cannot explain criminal behavior because many individuals experiencing economic difficulties do not engage in corruption. Financial motives therefore acquire greater criminological significance when combined with opportunities for misconduct, access to resources, weak supervision, and a low probability of detection (2).

Another relevant factor is the individual's attitude toward corrupt conduct. Where a person considers the unlawful receipt of money to be normal, insignificant, or compensatory, ethical and normative barriers to misconduct may be weakened. Under such circumstances, an individual may interpret the conduct not as a serious violation of public rules but as a routine feature of administrative relations. This becomes particularly important when similar practices are repeatedly observed in the workplace without an effective response. As a result, the gradual normalization of corrupt conduct may weaken the perceived boundary between lawful and unlawful behavior.

The calculation of the costs and benefits associated with criminal conduct is also important in explaining the unlawful collection of funds. Under rational-choice perspectives, an offender may evaluate the anticipated benefits of misconduct against potential costs, including the probability of detection, punishment, and loss of employment. In an environment where the likelihood of detection is low and organizational controls are weak, the expected cost of unlawful conduct declines and the opportunity to offend consequently becomes more attractive (2).

A sense of possessing authority and the capacity to exert influence may also contribute to opportunities for misconduct. Some municipal employees, by virtue of their occupational positions, exercise decision-making power or influence over processes such as reviewing applications, determining or calculating certain charges, providing services, or directing service users. The less such discretion is accompanied by clear standards, effective supervision, and traceability of decisions, the greater the likelihood that lawful discretion may be converted into an

opportunity for abuse. Research on the causes of administrative corruption in municipal districts has likewise identified interactions among discretion, opportunity, contact with service users, and organizational conditions as factors affecting corruption (1).

In addition, weak adherence to professional norms and administrative ethics may facilitate misconduct. Employees who fail to maintain an appropriate distinction between personal and public interests in administrative decision-making may prioritize private interests over legal and professional obligations in situations involving conflicts of interest. This issue becomes particularly significant where organizational mechanisms for identifying and managing conflicts of interest are weak.

Individual factors should therefore not be interpreted as evidence of a “criminal personality” or as fixed characteristics of offenders. Rather, they should be understood as a set of motivations, attitudes, and evaluations that, in interaction with opportunities available in the administrative environment, may increase the likelihood of unlawful behavior. Accordingly, analysis of the unlawful collection of funds in municipalities is complete only when individual factors are examined alongside organizational and structural factors, because even the existence of individual motivation or inclination does not necessarily result in criminal conduct in the absence of access to a suitable opportunity or the ability to misuse administrative authority.

Organizational and Structural Factors

Alongside individual characteristics and motivations, organizational structure and the manner in which administrative processes are designed are among the most significant factors influencing the emergence and persistence of corrupt conduct in public organizations. The unlawful collection of funds cannot be attributed merely to the presence of individuals with illicit motivations, because such conduct requires conditions that permit access, exercise of authority, and exploitation of an official position. From this perspective, an organization can restrict opportunities for misconduct through appropriate process design and controls or, where structural weaknesses exist, create favorable conditions for abuse of administrative position. Empirical research on corruption among public-sector employees demonstrates that individual and organizational factors interact in affecting corrupt conduct and that organizational characteristics may either strengthen or restrict opportunities for misconduct (2).

One of the most important organizational factors concerns the distribution and exercise of administrative discretion. Within municipalities, employees and officials exercise varying degrees of discretion in processes such as reviewing citizens’ applications, providing services, calculating or collecting certain payments, issuing permits, and carrying out executive activities. Whenever this discretion is exercised without clear, measurable, and traceable criteria, the potential for arbitrary decision-making and consequent abuse of administrative position increases. The principal issue is therefore not the mere existence of discretion but how it is constrained, documented, and supervised. Research on administrative corruption in municipal districts likewise emphasizes the role of organizational structures, the quality of laws, oversight, transparency, and information technology in increasing or decreasing opportunities for corruption (1).

Another important factor is inadequate segregation of duties. Where different stages of an administrative process—from receiving and reviewing an application to decision-making, calculating the amount payable, and collecting payment—are controlled by a single individual or a small unit, opportunities for mutual control are reduced. Under such conditions, an individual may influence several stages of the process and reduce the likelihood that unlawful conduct will be detected. Studies of actual corruption among public-sector employees indicate that the

absence or incomplete implementation of segregation of duties, weak internal controls, and the lack of job rotation in sensitive positions increase opportunities for both committing and sustaining corrupt behavior (2).

Weak internal controls and organizational supervision also constitute significant structural factors. Effective internal control does not merely involve reviewing misconduct after it occurs; rather, it should identify and restrict opportunities for error, abuse, and deliberate unlawful conduct at different stages of administrative processes. Where controls are merely formalistic or supervisory responsibility is effectively assigned to the same individual or unit responsible for implementing the process, their deterrent function is diminished.

Complex administrative procedures and multiple stages of decision-making may likewise create corruption-prone situations by increasing ambiguity and information asymmetry. Research on administrative corruption in municipal districts similarly identifies procedural complexity, transparency, regulatory quality, and the use of information technology as factors associated with the prevalence of administrative corruption (1).

Weak organizational transparency is another major factor. Transparency can perform a preventive function when citizens and supervisory institutions are able, within reasonable limits, to verify and trace the legal basis of a decision, the amount payable, the identity of the responsible decision-maker, and the path followed by a case. Conversely, the more limited, fragmented, or difficult to access information concerning financial and administrative processes becomes, the more difficult it is to identify unlawful conduct. Transparency should therefore be understood not merely as an administrative value, but as an instrument for reducing opportunities for offending.

Overall, organizational and structural factors acquire greater significance when they enable an individual to transform personal motivation or inclination into actual conduct. In other words, even where an individual is motivated to obtain illicit benefit, lack of access to a suitable opportunity, effective controls, segregation of duties, and a high probability of detection may reduce the likelihood of misconduct. Conversely, a structure characterized by broad discretion, complex processes, weak controls, inadequate supervision, and limited transparency may increase opportunities for offending. From a criminological perspective, therefore, the municipal organization is not merely the physical location in which criminal conduct occurs; rather, its structure and organization may play a decisive role in creating or reducing opportunities for crime.

Administrative Discretion and Opportunity for Offending

Administrative discretion is an unavoidable feature of public administration, and public employees and officials necessarily require some degree of discretion to perform their statutory duties. From a criminological perspective, however, the manner in which this discretion is regulated and controlled may affect the creation or reduction of opportunities for unlawful conduct. Accordingly, the central issue is not the existence of discretion itself, but its extent, boundaries, manner of exercise, and susceptibility to oversight.

A substantial proportion of municipal activities involves decisions concerning citizens' applications, service provision, determination or calculation of certain payments, permit issuance, and implementation of executive measures. Where an employee enjoys substantial discretion within such processes and the criteria governing decision-making are unclear to citizens, information asymmetry between the employee and the service user increases. In such circumstances, citizens may be unable to determine whether a requested payment genuinely has a legal basis, thereby creating conditions conducive to demands or payments outside the applicable rules (1).

From the perspective of rational-choice theory, opportunity constitutes an important element in decisions to offend. An individual is more likely to engage in unlawful conduct when environmental conditions facilitate access

to benefit while lowering the probability of detection. Studies of corruption among public-sector employees similarly emphasize the relationship among organizational opportunity, weak controls, and cost-benefit assessments of misconduct (2).

Accordingly, administrative discretion becomes criminogenic when it can be used to obtain personal benefit without effective control.

Ambiguity concerning the limits of discretion may play an important role in this respect. The clearer and more measurable the decision-making criteria, the less scope exists for subjective discretion. Conversely, ambiguous regulations, complex procedures, and the absence of specified criteria can create greater room for personal interpretation and bargaining. This situation is particularly important where citizens depend on an employee's decision in order to obtain a service or resolve a pending administrative matter.

Access to resources and information constitutes another relevant factor. Discretion without access generally provides limited opportunities for abuse; however, where an individual possesses both decision-making authority and access to case information, financial systems, payment-calculation processes, or stages of decision-making, the capacity for misuse increases. Accordingly, access management and restricting access to the extent necessary for performance of official duties constitute important components of opportunity reduction.

A low probability of detection may further intensify the effects of discretion. If an employee knows that decisions are not effectively recorded or reviewed, or that the likelihood of independent scrutiny is low, the existing opportunity may be perceived as suitable for obtaining illicit benefits. Routine activity perspectives similarly suggest that reduced presence or effectiveness of guardianship, combined with a potential offender and suitable target, creates more favorable conditions for misconduct (3).

From a preventive perspective, therefore, the objective is not to eliminate administrative discretion, as this would be inconsistent with the requirements of public administration. Rather, the aim should be to render the exercise of discretion controllable, traceable, and accountable. The more administrative decisions are documented, their criteria clarified, and opportunities for independent oversight strengthened, the greater the separation between lawful discretion and abuse of authority, thereby reducing opportunities for the unlawful collection of funds.

External Factors Affecting the Unlawful Collection of Funds

External factors refer to conditions outside the immediate characteristics of the individual or the internal organizational structure that may nevertheless influence employee behavior, interactions with citizens, and the vulnerability of the administrative environment to corruption. These factors encompass economic, social, cultural, and environmental conditions and, in many instances, interact with internal factors. The distinction between external and internal factors is therefore primarily analytical and does not imply their complete independence.

Economic Factors

Economic conditions may contribute to the creation of environments conducive to corrupt conduct. Adverse economic circumstances, financial pressures, and an increasing gap between individuals' economic needs and their lawful income may, under certain conditions, strengthen motivation to obtain illicit income. From a criminological perspective, however, no deterministic relationship should be assumed between economic hardship and unlawful conduct because economic conditions alone cannot explain corruption and generally acquire

significance only through interaction with opportunity, individual attitudes, and the degree of social and organizational control.

From this perspective, economic pressure and financial motivation may influence an individual's assessment of the anticipated benefits of unlawful conduct. Where an employee believes that lawful income does not meet expectations or needs and simultaneously occupies a position that provides access to resources or opportunities to obtain extra-regulatory payments, illicit gain may be perceived as an accessible alternative. Studies concerning corruption among public-sector employees similarly indicate that individual factors and financial motivations, when combined with organizational opportunities, may influence decisions to engage in corruption (2).

Another important economic factor concerns the financial and revenue conditions of municipalities themselves. Municipalities require diverse sources of revenue to finance public services and activities, making processes related to the determination, collection, and recording of revenue particularly significant. The more complex these financial processes become, or the weaker the supervision exercised over them, the greater the opportunities for diversion, extra-regulatory collection, or inaccurate recording of payments. Research on administrative corruption in municipal districts likewise emphasizes connections among financial processes, organizational structures, regulatory quality, and supervisory mechanisms (1).

The economic conditions of citizens and the costs of receiving urban services may also affect interactions between citizens and employees. Where lawful payments for certain services are burdensome for citizens, some individuals may seek ways to reduce the amount payable or accelerate the process. If an employee or intermediary has the capacity to influence that process, such conditions may facilitate informal arrangements and payments outside the legal framework. Citizens' economic circumstances may therefore interact with opportunities within the administrative structure to create criminogenic situations.

Ultimately, economic factors should be analyzed within a multifactorial framework. Financial pressure, insufficient income, adverse economic circumstances affecting citizens, or organizational fiscal pressures do not by themselves cause the unlawful collection of funds; rather, they acquire criminological significance when combined with factors such as access to resources, administrative discretion, weak supervision, a low probability of detection, and normalization of corrupt conduct.

Social Factors

Conduct involving the unlawful collection of funds in municipalities cannot be explained solely through offenders' personal characteristics or internal organizational weaknesses because such conduct develops within networks of social relationships among employees, managers, citizens, service users, intermediaries, and other persons involved in municipal processes. From this perspective, social factors concern the relational and interactive environment surrounding criminal conduct, whereas the organizational factors discussed earlier relate primarily to municipal structures, regulations, administrative processes, control systems, and distribution of authority. This distinction is criminologically important because a single form of conduct may simultaneously be influenced by organizational and social factors, even though the origins and mechanisms through which these two categories operate differ.

One of the most significant social factors is the relationship between municipal employees and citizens or service applicants. In many urban-management processes, citizens must interact with municipal employees in order to obtain services or exercise lawful rights. Where this relationship departs from formal and professional channels and

becomes based on personal, friendly, kinship, or pre-existing relationships, opportunities for informal arrangements may increase. Research on administrative corruption in municipal districts likewise identifies interaction with service users and characteristics of such interaction among the factors affecting conditions conducive to administrative corruption (1).

This social factor is particularly relevant to conduct potentially falling within Article 600 of the Islamic Penal Code. Article 600 concerns persons who, by virtue of their public office and official duties, are responsible for assessing, determining, calculating, or collecting money or property for the government and who, contrary to law or beyond legally prescribed limits, collect such money or property or order its collection; the provision expressly encompasses municipal officials and employees. Accordingly, the social relationship between an employee and citizen is not merely an ordinary daily interaction but may constitute the context in which conduct potentially falling within the statutory offense occurs if the remaining legal elements are present. In other words, the social factor does not itself constitute a legal element of the offense, but it may create the conditions in which a municipal official or employee is placed in a position to collect money from a citizen and exceeds the applicable legal limits.

Another significant social factor is the existence of informal networks and intermediaries. Within some administrative relationships, individuals may present themselves as intermediaries capable of facilitating citizens' affairs because of connections with municipal employees or managers. The mere existence of an intermediary is not necessarily criminal; however, where such relationships involve unlawful payments, influence-peddling, or access outside official channels, they may create a social environment conducive to corrupt conduct.

Social norms and the normalization of informal practices are also important. Where a social environment develops the belief that administrative matters can be resolved more quickly through personal connections, intermediaries, or additional payments, unlawful conduct may gradually shift from being exceptional to being regarded as normal and expected. This situation can reduce sensitivity among citizens and employees to the unlawfulness of such conduct and lower its social costs. From a criminological perspective, this process weakens informal controls and increases social tolerance of corruption.

Another social factor concerns trust and the willingness of citizens and employees to report unlawful conduct. If individuals lack confidence in the impartiality and effectiveness of complaint-handling mechanisms or fear adverse consequences from reporting misconduct, they may refrain from reporting unlawful behavior. This lowers the probability of detection, which in turn may reduce the anticipated costs of offending within an offender's rational-choice assessment. From the perspective of situational prevention, establishing reporting mechanisms and protecting whistleblowers are among the instruments available for reducing opportunities for corruption and increasing the likelihood of detection (3).

Cultural Factors

Culture constitutes one of the most influential social contexts for either facilitating or restraining corrupt conduct. Although criminal behavior is ultimately committed by a particular individual, the values, beliefs, and norms prevailing within social and administrative environments can influence personal attitudes toward unlawful conduct and the extent to which such behavior is condemned or accepted. In this respect, cultural factors differ from social factors: social factors primarily concern relationships, networks, and interactions among persons, while cultural factors concern shared values, beliefs, norms, and perceptions that guide or justify conduct.

One of the most important cultural manifestations in administrative corruption is the erosion of the stigma associated with receiving unlawful payments and its gradual normalization. When payments outside formal regulations are characterized as a “fee,” “gift,” “reward,” or means of expediting administrative matters, the distinction between lawful and unlawful conduct may become blurred for some individuals. Under such circumstances, an employee may perceive the conduct not as a criminal act but as part of administrative custom or compensation for services. Such rationalization, however, has no bearing on the legal characterization of the conduct, because the legality of receiving money is determined by law rather than by customary perceptions.

A culture of rationalizing unlawful conduct may also contribute significantly to the persistence of corruption. An offender may justify behavior through expressions such as “everyone does it,” “nothing gets done without an additional payment,” or “it is only a small amount.” Such rationalizations are criminologically important because they may reduce feelings of guilt and moral responsibility and thereby weaken psychological barriers to offending. Similarly, where colleagues or managers ignore such practices, unhealthy norms may become entrenched within the administrative environment.

A distinction must also be drawn between the general culture of society and organizational culture. General culture encompasses broader societal values and norms concerning legality, justice, integrity, and the acceptance or rejection of corruption. Organizational culture, by contrast, consists of perceptions and behavioral patterns that develop within a specific organization concerning how work is performed, relationships among employees, responses to misconduct, and adherence to rules. Thus, society may generally condemn corrupt behavior while the same behavior may become normalized within a particular organizational unit because of repeated occurrence or weak managerial responses.

Weak legal culture may likewise create conditions conducive to unlawful conduct. Where employees or service users perceive compliance with law as an obstacle to speed or convenience, resort to informal practices may become more likely. Conversely, when legal compliance is regarded as a professional value rather than merely an administrative obligation, resistance to unlawful requests is more likely. Research on administrative corruption in municipalities similarly emphasizes the importance of regulatory quality, oversight, transparency, and organizational factors in reducing opportunities for corruption (1).

Nevertheless, culture should not be interpreted as a direct or deterministic cause of crime. A corruption-tolerant culture does not automatically produce offending. An employee may work in an environment characterized by unhealthy norms yet refrain from unlawful conduct. Conversely, even in a law-abiding culture, criminal conduct may occur where opportunities are substantial and the probability of detection is low. Cultural factors must therefore be analyzed alongside individual, organizational, economic, and social factors.

Environmental and Institutional Factors

In addition to individual, organizational, economic, social, and cultural factors, the unlawful collection of funds in municipalities is influenced by the broader institutional and governance environment in which municipalities operate. Environmental and institutional factors refer to conditions operating at a level broader than the municipal organizational unit itself and affecting the exercise of jurisdiction, oversight, accountability, interinstitutional relationships, and the transparency of urban governance. Accordingly, while organizational factors concern the municipality’s internal structure and processes, institutional factors concern its relationship with the broader governance environment and other supervisory, administrative, and public institutions.

One important institutional factor is the multiplicity of authorities and institutions involved in urban governance. Processes concerning municipal revenues and services are often influenced by the regulations, decisions, and jurisdictions of multiple institutions. The greater the complexity of these relationships and the more ambiguous the boundaries of authority, the greater the possibility of supervisory gaps or diffusion of responsibility among different bodies. Such circumstances may complicate the attribution of responsibility and create opportunities to exploit existing ambiguities.

This issue is particularly important in relation to the unlawful collection of funds because Article 600 of the Islamic Penal Code concerns officials and employees who have duties relating to the assessment, determination, calculation, or collection of funds and property under the conditions prescribed by law and expressly includes municipal officials within its scope. Consequently, the clearer the boundaries of authority, the legal basis for collection, and the responsibilities of individuals involved in the collection process, the easier it becomes to distinguish lawful conduct from conduct exceeding statutory authority.

Another institutional factor concerns the quality of public oversight and accountability systems. Oversight of urban management is not limited to internal organizational controls; external supervisory institutions and accountability mechanisms may also reduce opportunities for misconduct. Criminological approaches to corruption emphasize that increasing the likelihood of detection and ensuring the effectiveness of supervisory institutions can raise the anticipated cost of offending and reduce opportunities for corrupt behavior (3).

Mechanisms for Preventing the Unlawful Collection of Funds in Municipalities

Preventing the unlawful collection of funds in municipalities requires the adoption of a coordinated set of measures capable of reducing both motivations for offending and opportunities for unlawful conduct. The analysis in the preceding sections demonstrated that the phenomenon does not arise solely from the personal characteristics of offenders but develops through interactions among individual, organizational, social, economic, cultural, and institutional factors. Consequently, preventive responses cannot be limited to a single instrument, such as criminal punishment.

In criminological literature, crime prevention refers to measures designed to reduce the occurrence or recurrence of criminal behavior without necessarily being restricted to criminal-law responses after an offense has occurred. In the context of corruption, particularly corruption within the public sector, the structure of criminal opportunities is especially important because reducing opportunity, increasing the probability of detection, and strengthening controls can increase the anticipated costs of offending. Prevention of the unlawful collection of funds must therefore address not only ex post responses but also the conditions that make offending possible.

Accordingly, preventive mechanisms are examined here under two principal headings. The first concerns criminal-law mechanisms of prevention, while the second concerns non-criminal mechanisms focusing on the elimination or reduction of opportunities for misconduct before an offense occurs.

The analytical premise of this section is therefore that criminal and non-criminal prevention are not mutually exclusive but complementary. Criminal prevention operates primarily by increasing the costs and consequences of offending, whereas non-criminal prevention operates through opportunity reduction and enhancement of detectability and control. Combining these two approaches may provide a more comprehensive response to the unlawful collection of funds in municipalities.

Criminal-Law Mechanisms of Prevention

Criminal prevention of the unlawful collection of funds is based on the premise that establishing sanctions for criminal conduct and effectively enforcing them may reduce the likelihood of both initial and repeated offending. Under this approach, the severity of punishment alone is not decisive; the probability of detection and prosecution, as well as the timely implementation of criminal sanctions, play an essential role in producing deterrent effects (6). Accordingly, in addressing the unlawful collection of funds in municipalities, criminal-law responses should be applied alongside non-criminal mechanisms and in a manner proportionate to the nature of the conduct. Within this framework, Article 600 of the Islamic Penal Code constitutes an important basis for examining criminal responses where its statutory conditions and elements are satisfied.

Criminalization and Criminal Sanctions

Criminalization constitutes one of the principal instruments of criminal policy for addressing conduct that, because of its harmful individual, organizational, and social consequences, requires a formal and binding state response. In the context of urban administration, criminalization of the unlawful collection of funds is particularly important because financial relationships between citizens and municipal administration frequently arise within the statutory powers and duties of public officials and employees. Consequently, where a person legally responsible for assessing, determining, calculating, or collecting payments owed to the government or a public institution acts outside statutory limits in demanding or collecting money, the conduct may constitute not merely an administrative or financial violation but also a criminal offense. In this regard, Article 600 of the Islamic Penal Code—Book Five on Ta'zirat and Deterrent Punishments—constitutes one of the most important statutory foundations for the criminal-law response to unlawful collection of funds in municipalities.

Article 600 concerns persons charged with assessing, determining, calculating, or collecting money or property belonging to the government who, contrary to law or applicable regulations, collect such money or property or order its collection. An important aspect of this provision is that the legislature does not limit criminal liability to the person who physically receives the money; the issuance of an unlawful collection order may also fall within its scope. Moreover, the provision expressly encompasses municipal officials and employees. It may therefore be regarded as one of the principal criminal-law foundations for addressing unlawful collection of funds within urban governance structures.

From this perspective, Article 600 also possesses a preventive dimension because, by defining the legal consequences of conduct by public officials involved in assessing, determining, calculating, or collecting funds, it communicates a clear legal standard to employees exercising such authority. In other words, the preventive function of criminalization is strengthened where employees understand that the misuse of financial authority beyond lawful limits may go beyond an administrative violation and create criminal liability. Nevertheless, achieving this effect does not depend merely on the existence of a criminal provision.

Overall, criminalization of the unlawful collection of funds in municipalities, particularly through Article 600 of the Islamic Penal Code, constitutes one of the foundations of the criminal-law response to the phenomenon. However, its preventive function is not limited to the mere existence of a criminal rule. Clarity regarding the scope of prohibited conduct, precise determination of the persons subject to the provision, adherence to the principle of legality,

proportionality of sanctions, and effective connections between criminalization, detection, and law enforcement are among the factors determining the practical preventive capacity of criminalization.

Criminal Punishments

Criminal punishment constitutes the formal and binding societal response to criminal conduct and, in addition to its retributive function, may perform preventive, norm-setting, and protective functions. In relation to the unlawful collection of funds in municipalities, punishment is important because misuse of public authority for demanding or collecting money is not merely a financial or administrative irregularity; where the statutory elements of an offense are satisfied, it also constitutes an interference with administrative integrity and public trust. Criminal responses should therefore be designed and implemented in a manner that respects fundamental principles of criminal law while clearly and proportionately addressing misuse of financial and administrative authority.

In this context, Article 600 of the Islamic Penal Code provides criminal sanctions for conduct falling within its scope. Officials and employees subject to the provision who unlawfully collect money or property or order its collection may, where the statutory conditions are satisfied, face the criminal consequences prescribed by law. In legal analysis, however, criminal punishment must be distinguished from restitution of money or property received unlawfully. Punishment constitutes a criminal-law response to the offender's responsibility, whereas restitution concerns the return of property or money obtained through unlawful conduct and is conceptually distinct from punishment. Both may arise within the same case, but they differ in their legal basis, objectives, and functions.

Ultimately, criminal punishment should be regarded as one component of the criminal-law response to the unlawful collection of funds rather than as the entirety of the preventive framework. Article 600 provides an important statutory basis for responding to conduct within its scope, but realization of its preventive effects depends on lawful and effective enforcement and on the existence of practical mechanisms for detecting and adjudicating criminal conduct. At the same time, restitution or return of money and property constitutes an institution distinct from punishment and must be examined independently. Accordingly, confiscation and restitution of funds and property connected with criminal conduct are addressed separately below.

Confiscation and Restitution of Funds and Property Derived from Crime

In offenses involving the unlawful collection of funds, determining the legal status of financial gains arising from the offense is important alongside the criminal response to the offender. Nevertheless, a precise distinction must be made among restitution, return of property, and confiscation because each possesses a different legal basis, subject matter, and function. Conflating these concepts may result in ambiguity in legal analysis and an inaccurate understanding of preventive mechanisms.

Restitution of property, in legal terms, concerns requiring the offender to return money or property obtained through criminal conduct or received unlawfully. Its principal purpose is therefore restoration of the property to the person legally entitled to it, and its nature differs from that of criminal punishment. Punishment is a criminal response directed at the offender, whereas restitution concerns the financial consequences of the criminal conduct and the restoration of property to its rightful holder. Consequently, a person may be required both to undergo the prescribed punishment and to return the property.

Restitution is a broader concept concerning the return of money or property and, depending on the legal basis and circumstances of a particular case, may arise through different civil or criminal mechanisms. In the present

context, where money has been unlawfully obtained from a citizen or other entitled person and the law or decision of the competent authority requires its return, restitution of the money is implicated. Thus, restitution is not principally an independent form of punishment but concerns restoring money or property to the person legally entitled to receive it.

This distinction is particularly important in relation to Article 600 of the Islamic Penal Code. Under the provision, where an official or employee unlawfully collects money or property or orders its collection, the legal response may include, in addition to the prescribed punishment, the return of funds or property unlawfully obtained. Consequently, under Article 600, the restitution of money and property received should be regarded as legally distinct from criminal punishment and directly connected to the financial object of the conduct.

Confiscation, by contrast, possesses a different legal nature. It concerns the deprivation or transfer of rights over property to the extent prescribed by law and ordinarily is not carried out for the purpose of returning the property to the particular person from whom it was taken. In restitution, the principal question is to whom the money or property must be returned because that person is legally entitled to it; in confiscation, the principal issue concerns the legal disposition of property under statutory rules and a decision by the competent authority. Confiscation should therefore not be treated as merely another form of restitution.

This distinction has practical significance in cases involving unlawful collection of funds in municipalities. Where money belongs to a citizen or another person and has been unlawfully obtained from that person, returning it to the rightful holder constitutes restitution. Where, however, the law requires confiscation of particular property or property connected with an offense, its disposition is governed by the specific rules applicable to confiscation. Consequently, the mere connection of property with criminal conduct does not mean that it should automatically be transferred to the municipality, government, or another public institution; the competent authority must determine its disposition based on the criminal characterization, origin of the property, ownership, and applicable legal rules.

From this perspective, Article 600 illustrates the relationship between criminal response and financial consequences. On the one hand, the provision establishes criminal sanctions where its statutory elements are satisfied; on the other hand, it addresses the return of money and property received unlawfully. This structure demonstrates that responses to the unlawful collection of funds are not confined to sanctions against the offender but must also determine the legal status of the money or property involved.

Accordingly, preventive policy relating to the unlawful collection of funds in municipalities should distinguish three levels of response: criminal punishment addressing the offender's criminal responsibility; restitution or return of property for restoring money or property to the rightful holder; and confiscation for determining the legal disposition of property subject to statutory confiscation. This distinction both prevents inappropriate expansion of criminal-law concepts and clarifies the function of each instrument within the system of response to crime.

Non-Criminal Prevention Mechanisms

Non-criminal prevention focuses on modifying conditions and processes that may create opportunities for deviant and corrupt conduct within administrative environments. Rather than relying exclusively on punishment after misconduct has occurred, this approach employs structural reform, opportunity reduction, increased transparency, and stronger administrative controls to reduce the likelihood of violations (7). Within municipalities, such an approach can organize the assessment, determination, calculation, and collection of funds in ways that reduce opportunities for deviation from lawful requirements. Non-criminal prevention is therefore complementary to the

criminal-law response and aims to reduce conditions conducive to the unlawful collection of funds before criminal conduct occurs.

Situational Prevention

Situational crime prevention is based on the premise that some criminal behaviors arise because suitable opportunities, easy access to resources, weak supervision, and a low risk of detection exist within a particular environment. The principal objective of this approach is to alter the conditions that make offending easier or less costly rather than focusing exclusively on personal characteristics of offenders. Criminological literature on corruption similarly emphasizes that the convergence of opportunity, suitable targets, and inadequate guardianship may create conditions conducive to misconduct (3).

Within municipalities, opportunities for the unlawful collection of funds may arise at different points in revenue processes, ranging from assessment and calculation of amounts to their recording, approval, and collection. Situational prevention therefore requires identifying points at which employees or officials have opportunities to exercise discretion, alter amounts, remove or bypass procedural stages, or receive payments outside lawful channels. The greater the number of such vulnerabilities and the weaker the controls applicable to them, the greater the opportunity for misconduct.

One of the most important situational measures is reducing individual access to sensitive financial processes. For example, where a single municipal employee can independently determine the amount payable, record it in a system, and ultimately control its collection, concentrating several significant procedural stages in one person increases the opportunity for misuse of administrative position. By contrast, designing procedures so that assessment, calculation, approval, and collection are separated as far as practicable reduces opportunities for personal manipulation. This approach is consistent with research on administrative corruption emphasizing segregation of duties, internal controls, and reduction of organizational opportunities as important measures for controlling corruption (2).

Increasing the observability and traceability of administrative conduct is another important instrument of situational prevention. Within payment processes, every action affecting the final amount should, as far as possible, leave an auditable record indicating who determined or modified the amount, when the action occurred, and on what basis. For example, where a municipal levy or service charge is recorded electronically and cannot be modified without recording the user's identity and the reason for modification, the possibility of concealed manipulation is reduced. In this manner, the administrative environment is designed so that financial conduct becomes observable, reconstructable, and reviewable.

Reducing unnecessary contact and controlling direct interaction between employees and service users may likewise perform a preventive function in processes vulnerable to unlawful payments. Studies of corruption in municipalities have identified direct interaction between employees and citizens and procedures such as the issuance of construction permits and provision of urban services as situations that may create opportunities for corrupt conduct (1). Accordingly, wherever services can be provided through official, transparent, and traceable channels, unnecessary interactions and opportunities for informal exchanges can be reduced.

Situational prevention may also be achieved through standardization of calculation and collection procedures. The clearer the criteria governing the amount payable and the less the calculation depends on individual judgment, the more limited the opportunity to create arbitrary amounts or demand payments lacking a clear legal basis. For

example, where municipal service charges or levies are automatically determined by a system based on specified criteria, the ability of an employee to demand a different amount based solely on personal judgment is reduced. Under such conditions, situational prevention operates by limiting unnecessary discretionary space and reducing opportunities for subjective decision-making.

Increasing the probability of detecting unlawful conduct constitutes another important element of this approach. Situational prevention does not merely make offending more difficult; it can also increase the likelihood that misconduct will be identified. Electronic recording of transactions, retention of modification histories, reconciliation of amounts received with legally prescribed sums, and creation of auditable pathways for financial transactions are among measures that prevent unlawful conduct from remaining concealed for extended periods. The literature on corruption control likewise identifies supervision, reporting, transparency, and control mechanisms as instruments for reducing opportunities for misconduct (3).

Ultimately, situational prevention of the unlawful collection of funds may be understood as a set of measures aimed at reducing inappropriate access, limiting unnecessary discretion, increasing the visibility of conduct, standardizing financial procedures, reducing high-risk interactions, and improving the detectability of unlawful behavior. Its significance lies in designing the administrative environment so that even where an individual possesses motivation to offend, converting that motivation into actual conduct becomes more difficult. Situational prevention in municipalities therefore focuses less on changing employees' personal characteristics and more on reforming the conditions and opportunities within which the unlawful collection of funds may occur.

Organizational Prevention

Organizational prevention of the unlawful collection of funds in municipalities is based on the premise that the manner in which a public institution is organized and administered can influence the emergence, continuation, or reduction of conditions conducive to criminal conduct. Under this approach, unlawful behavior is not regarded solely as the product of an individual employee's decision; attention is also directed to the distribution of authority, management practices, accountability systems, the quality of administrative procedures, organizational culture, and internal supervision. From this perspective, poorly designed organizations may increase opportunities for misconduct, whereas clear and accountable structures may reduce opportunities for deviation from legal requirements (2).

The importance of this issue in municipalities becomes particularly evident in relation to Article 600 of the Islamic Penal Code. The provision concerns persons whose legal responsibilities include assessing, determining, calculating, or collecting money or property and who, contrary to law or regulations, collect or order the collection of such money or property; municipal authorities are expressly encompassed within its scope. One criminological foundation of organizational prevention is therefore that municipal structures should clearly define individual authority, the legal basis for demanding payments, and the pathway of financial decision-making. The clearer these elements are within the organizational structure, the less opportunity exists for deviations from statutory authority and the easier it becomes to identify the origin of financial decisions.

From this perspective, the first preventive measure is the clear specification of authority and responsibility for each official and employee. In processes involving the collection of money, it should be clear which individual or unit has the authority to assess, determine, calculate, or collect payments and under which rule each action is undertaken. This matter is directly related to the legal framework governing such conduct because the relevant

criminal characterization, where the remaining statutory conditions are present, depends on the person's role and duties within the process of assessing, determining, calculating, or collecting payments. Organizational ambiguity regarding jurisdiction is therefore not merely a managerial problem; it may make departures from lawful authority more difficult to identify and increase the vulnerability of revenue processes.

Another important factor is managerial accountability. Managers of revenue, financial, urban development, and other departments involved in collecting funds from citizens should establish structures ensuring that financial decisions have clear and reviewable foundations. Merely holding a managerial position does not, in itself, create criminal liability; however, from the perspective of organizational prevention, managers have a role in designing and maintaining structures capable of reducing opportunities for deviation from regulatory requirements. Organizational prevention should therefore distinguish between "individual criminal responsibility" and "managerial responsibility for creating an appropriate organizational structure."

Analytically, organizational prevention should not be equated with simply increasing controls and administrative formalities. Adding procedural stages without clarifying authority may actually make processes more complex and encourage greater reliance on intermediaries and informal relationships. A preventive organization is not necessarily one possessing the greatest number of signatures and control points; rather, it is an organization in which the legal basis of decisions, limits of authority, identity of the responsible decision-maker, movement of funds, and mechanisms of accountability are as clear as reasonably possible. Such a structure both reduces opportunities for deviation and increases the capacity to investigate and attribute suspicious conduct where it occurs.

In summary, organizational prevention of the unlawful collection of funds constitutes the connecting link between municipal administrative structures and the potential occurrence of unlawful conduct within financial processes. Criminal law addresses specific behavior by persons responsible for assessing, determining, calculating, or collecting funds where the legal elements of an offense are satisfied, whereas organizational criminology operates at an earlier stage by examining how municipal structures shape the scope of discretion, opportunities for deviation, and decision-making conditions affecting such persons. Organizational prevention is therefore neither a substitute for criminal sanctions nor merely a repetition of them; rather, it constitutes an ex ante structural intervention aimed at reforming conditions that may create opportunities for criminal conduct. It differs from situational prevention primarily in the level of intervention: situational prevention restricts direct opportunities for offending, whereas organizational prevention reforms the structure within which those opportunities are generated. Accordingly, the more coherent the distribution of authority, financial procedures, managerial accountability, and organizational culture of legality within municipalities, the narrower the gap between "administrative discretion" and "unlawful use of discretion," thereby reducing the criminogenic conditions associated with unlawful collection of funds.

Conclusion

The unlawful collection of funds in municipalities cannot be analyzed merely as individual conduct resulting from the illegitimate motivation of an employee or administrative official. Rather, in many cases the phenomenon emerges through interactions among administrative discretion, organizational structure, financial processes, the level of transparency, the quality of oversight, and opportunities within the administrative environment. The findings of the present study indicate that the distinctive characteristics of municipalities—including extensive interaction with citizens, diverse revenue sources, multiple administrative and financial processes, and decisions carrying economic consequences—render certain points within revenue and service-delivery processes particularly

vulnerable. Accordingly, preventive policy concerning the unlawful collection of funds can be effective only if it moves beyond a purely reactive approach and identifies and reforms opportunity-generating conditions before criminal conduct occurs.

From the perspective of criminal law, Article 600 of the Islamic Penal Code (Ta'zirat) occupies an important position in addressing the receipt of money contrary to law or legally binding regulations. Nevertheless, criminological analysis demonstrates that criminal sanctions alone cannot eliminate the conditions giving rise to such conduct. The principal function of criminal-law responses in this area is to provide legally binding sanctions, respond to completed misconduct, and protect financial and administrative order, whereas prevention must intervene at an earlier stage through the design and reform of processes. A clear distinction should therefore be maintained between “responding to crime after its occurrence” and “reducing opportunities for crime.” The important implication of this distinction is that, although Article 600 may provide an important legal basis for criminal liability where its statutory requirements are satisfied, it cannot substitute for reforming vulnerable administrative and financial structures within municipalities.

The analysis of criminogenic factors demonstrated that concentration of authority at one stage or in one individual, ambiguity concerning the legal basis for calculating payments, the ability to modify amounts without sufficient recording and traceability, inadequate segregation of duties, unnecessary direct contact between employees and service users, weak internal controls, and a low probability of detection may all increase opportunities for unlawful conduct. Effective prevention therefore requires municipalities to redesign revenue processes on the basis of risk assessment rather than concentrating exclusively on employees’ conduct after violations occur. Contemporary public-integrity approaches similarly emphasize the systematic identification of corruption risks, allocation of clear responsibilities for managing those risks, and establishment of conflict-of-interest management and internal-control mechanisms at the local-government level (7).

The findings further indicate that situational prevention can play a substantial role within municipalities. Standardizing the calculation of levies and other payments, reducing unnecessary discretion, separating the stages of assessment, determination, calculation, and collection, fully recording financial operations, and creating the capacity to reconstruct administrative decision pathways are among measures capable of reducing opportunities for misconduct. The objective is not to eliminate administrative discretion entirely; rather, discretion should be transformed from an ambiguous, personalized, and untraceable form into a lawful, documented, and reviewable form. In other words, effective prevention requires replacing “discretion without accountability” with “discretion accompanied by visibility and control.”

Another important finding concerns the role of technology in transforming criminogenic environments. Digitizing revenue processes, creating integrated systems, recording the identity of decision-makers, retaining change histories, linking financial and administrative information, and enabling automated reconciliation between amounts received and legally determined charges can substantially restrict opportunities for unlawful collection. Technology, however, does not itself guarantee administrative integrity; incomplete data, poorly auditable systems, or uncontrolled access may create new vulnerabilities. Nevertheless, digital transformation within administrative systems can strengthen transparency, traceability, citizen access, and oversight capacity, thereby contributing to corruption prevention (8).

At the organizational level, preventing the unlawful collection of funds also requires a clear accountability framework. Financial, revenue, urban development, inspection, and other relevant municipal units should not

intervene only after misconduct is detected; they should also participate in risk identification and the design of preventive controls. Precise allocation of responsibilities, periodic assessment of vulnerable points, employee access controls, appropriate rotation of duties, and risk-based auditing may prevent organizational weaknesses from developing into opportunities for misconduct. Risk-based approaches within contemporary public-integrity frameworks likewise emphasize that supervisory resources should be allocated proportionately to areas presenting the highest likelihood of integrity violations rather than imposing identical and untargeted controls across all processes (7).

Transparency and social oversight likewise constitute components of prevention. Citizens can effectively resist unlawful demands for payment only when they know how much they are required to pay, under which legal rule, and through which procedure. Public disclosure of the basis for calculating payments, provision of online verification facilities, issuance of traceable receipts, and establishment of safe and effective channels for reporting suspicious conduct are therefore not merely managerial measures but instruments for reducing information asymmetry between citizens and employees. International public-integrity approaches likewise recognize transparency, citizen participation, access to information, and reporting mechanisms, alongside formal controls, as important components of integrity systems (8).

Ultimately, the findings of the present study indicate that prevention of the unlawful collection of funds in municipalities should be designed as a multilayered and integrated system. The first layer consists of continuous identification and assessment of risk within revenue and service-delivery processes. The second layer involves opportunity reduction through process reform, segregation of duties, clarification of administrative discretion, and use of technology. The third layer involves increasing the likelihood of detection through internal controls, risk-based auditing, administrative oversight, and reporting mechanisms. The fourth layer consists of proportionate legal and criminal responses where the conduct satisfies the conditions for legal responsibility. Within this framework, criminal and non-criminal prevention are not competing approaches; rather, each operates at a different stage in the cycle of responding to unlawful conduct.

Accordingly, it may be concluded that the central challenge in preventing the unlawful collection of funds is not merely increasing the severity of punishment or expanding criminal offenses; rather, reducing the gap between legal rules and their actual implementation within municipal administrative and financial processes is of fundamental importance. The clearer the legal basis for demanding money, the more transparent the collection procedure, the more effectively responsibilities are segregated, the more traceable administrative decisions become, and the higher the probability of detecting unlawful conduct, the more limited the opportunity for administrative discretion to be transformed into criminal or corrupt behavior. Effective preventive policy in this field must therefore move from “punishment after occurrence” toward “risk management before occurrence,” without disregarding the role of criminal sanctions where an offense has actually been committed.

Overall, the model proposed by this study may be structured around four dimensions: risk identification, opportunity reduction, enhancement of detectability, and legal response accompanied by procedural reform. The principal advantage of this model is that it moves prevention beyond general recommendations concerning administrative integrity and connects it directly to the actual structures and processes of municipalities. Implementing the model requires coordinated cooperation among municipal management, financial and revenue departments, supervisory bodies, judicial authorities, and citizens. Within such a framework, combating the unlawful

collection of funds becomes not merely an occasional response following the discovery of an offense, but an integral component of continuous sound governance, risk management, and protection of public resources.

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All authors equally contributed to this study.

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The authors of this article declared no conflict of interest.

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Transparency of Data

In accordance with the principles of transparency and open research, we declare that all data and materials used in this study are available upon request.

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