

DOI: 10.5281/zenodo.11042541

COMBATING FINANCIAL CORRUPTION BETWEEN LEGAL CONFRONTATION AND ADMINISTRATIVE TREATMENT IN LIGHT OF THE VISION OF THE KINGDOM OF SAUDI ARABIA 2030

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Received: 11/11/2025
Accepted: 18/11/2025

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ABSTRACT

Financial corruption hinders development and progress in all aspects of life, including sustainable development. Through anti-corruption measures and national reform under the Kingdom's Vision 2030, the anti-corruption file, especially financial corruption, has witnessed real progress in the Kingdom. The anti-corruption program confirms the Kingdom's determination to combat corruption in all its forms. Hence, the importance of this study in shedding light on these efforts and highlighting their role in achieving sustainable development in all sectors. In light of the Kingdom's Vision 2030 and the progress it has made, the Kingdom's ranking in the Transparency International Corruption Perceptions Index rose from 57th in 2017 to 52nd out of 180 countries in 2020 and 10th among the G20 economies. The Administrative Control and Investigation Authority and the National Anti-Corruption Commission were merged on December 12, 2019, and the preventive and remedial system will lead to the elimination of corruption. The results of the study are in line with Vision 2030. Promoting integrity and transparency in education, culture and media can build a loyal and patriotic generation capable of fighting administrative corruption. They should also be encouraged to condemn administrative corruption, the need to strengthen the role of civil society institutions, and the need to automate and computerize all financial activities and government procurement to speed up legal procedures and achieve prompt justice.

KEYWORDS: Financial Corruption, Sustainable Development, Integrity, Financial Control.

1. INTRODUCTION

Combating financial corruption in the Kingdom of Saudi Arabia (KSA) is a central objective within the framework of Vision 2030, a strategic plan launched by the Kingdom to diversify its economy and reduce dependency on oil. One of the key pillars of Vision 2030 is fostering transparency, accountability, and good governance to ensure sustainable development. This approach to combating financial corruption involves both legal confrontations and administrative reforms, which work hand-in-hand to create a more transparent and accountable environment.

1.2. Importance of the Research

The Kingdom of Saudi Arabia's Vision 2030 represents a transformative framework aimed at diversifying the economy, enhancing government efficiency, and promoting transparency and accountability. One of the most critical challenges to achieving these ambitious goals is financial corruption, which undermines economic growth, public trust, and institutional integrity. Corruption stifles economic growth by increasing the cost of doing business, discouraging foreign investment, and misallocating public resources.

1.3. Research Problem

Corruption poses a significant threat to the economic, political, and social fabric of nations, and it impedes sustainable development. In the context of Saudi Arabia's Vision 2030, combating financial corruption is seen as a priority to achieve the ambitious goals of economic diversification, transparency, and accountability. However, the challenge lies in the balance between legal confrontations (criminalizing and penalizing corrupt behavior) and administrative treatment (institutional reforms and preventive measures).

The main research problem can be defined as:

How can Saudi Arabia effectively combat financial corruption through a balanced approach of legal confrontation and administrative treatment, while aligning with the objectives and aspirations of Vision 2030?

1.3.1. Sub-Problems

1. **Legal Confrontation and Criminalization of Corruption:** What are the legal frameworks and penalties currently in place to address financial corruption? Are the legal measures adequate to deter corrupt practices? What reforms or legal developments are necessary to strengthen legal confrontation against

corruption in line with Vision 2030?

2. **Administrative Treatment and Institutional Reform:** What administrative measures, policies, and governance structures need to be implemented or improved to prevent corruption? How effective are the current regulatory bodies and oversight mechanisms in detecting and preventing corrupt practices? How can public administration reforms align with Vision 2030 to minimize opportunities for financial corruption?
3. **Impact of Vision 2030 on Anti-Corruption Efforts:** How does Vision 2030 impact the approach to fighting financial corruption? What are the specific goals related to transparency, governance, and accountability under Vision 2030, and how do they influence both legal and administrative approaches to tackling corruption?
4. **Challenges and Obstacles:** What are the main challenges in implementing both legal and administrative anti-corruption measures in Saudi Arabia? How can these challenges be addressed to achieve long-term success in combating corruption?
5. **Role of International Best Practices:** How can international experiences and best practices in combating financial corruption be adapted and applied to the Saudi Arabian context while respecting cultural and legal specificities?

1.4. Research Objectives

The study aims in its entirety to demonstrate the forms and causes of financial corruption, its results and negative repercussions on achieving development goals and sustainable development in light of the Kingdom's Vision 2030. The following sub-objectives branch out from this objective:

1. To analyze the current legal frameworks and penalties for financial corruption in Saudi Arabia and propose reforms to enhance their effectiveness in line with Vision 2030.
2. To explore administrative policies and institutional reforms that can prevent corruption and ensure greater transparency, accountability, and governance.
3. To assess the impact of Vision 2030 on Saudi Arabia's anti-corruption strategies, with a focus on aligning both legal and administrative efforts with the vision's goals.
4. To identify challenges in combating financial corruption and propose solutions to overcome these obstacles.
5. To draw from international experiences and

best practices to recommend a more comprehensive approach to combat financial corruption in Saudi Arabia.

This research problem aims to provide a holistic understanding of how Saudi Arabia can strategically tackle financial corruption by using a combination of legal and administrative measures, all while pursuing the key tenets of Vision 2030.

2. LITERATURE REVIEW

To determine the importance and usefulness of the research for legal culture, the research literature requires exposure to previous studies in the field of study. Therefore, many legal libraries and legal publishing companies in the Kingdom of Saudi Arabia were explored. Some non-specialized studies and a few specialized researches dealt with financial corruption. Its forms in general without discussing its impact on achieving sustainable development, especially in light of the Kingdom's Vision 2030. We found only a few researches that will be presented below.

Al-Shalfan (2021) [1] defined administrative transparency, its types, conditions for achieving it, governance, its causes and components, as well as its impact on combating administrative corruption in light of the experiences of many Arab countries. The research indicated that governance and transparency systems must be activated to combat and reduce administrative corruption. Therefore, the research in our study falls far short of investigating this research and concluding what it has reached. The meeting discussed its impact on achieving sustainable development in light of the Kingdom's 2030 goal.

Saghiri's study (2020) [2] aimed to demonstrate the impact of governance indicators on economic growth in a variety of Arab countries. The results of the study indicated that corruption harms economic growth, and that the education index is one of the important variables that affect economic growth in Arab countries, which should receive greater attention. Therefore, the study falls outside the scope of research, as the previous analysis identified the impact of corruption over a specific period of time in light of the experiences of many Arab countries. In contrast, the current study focuses on combating administrative corruption that prevents the Kingdom from achieving sustainable development in light of Vision 2030.

Al-Shawabkeh (2018) [3] discussed techniques for combating financial corruption and the role of the Audit Bureau in combating administrative corruption. The results of the study revealed that high levels of administrative corruption in Jordan

hinder economic growth. The survey also revealed that the activation of the Integrity and Anti-Corruption Commission Law greatly helped in combating financial corruption. Therefore, the research falls outside the scope of the current study, as the study addressed the impact of corruption and government policies in Jordan. However, the current study focuses on the Kingdom in the context of Vision 2030.

Financial corruption, encompassing activities such as bribery, embezzlement, money laundering, and favoritism, poses significant risks to economic stability, public trust, and foreign investments. Globally, corruption is recognized as a major impediment to sustainable development, as it diverts resources, undermines institutions, and exacerbates inequality (Transparency International, 2020).

Saudi Arabia has faced challenges related to corruption, but significant efforts have been made in recent years to confront and address it. The Vision 2030 framework emphasizes fostering transparency, strengthening governance, and eradicating corruption to promote fairness and integrity.

Corporate Governance: The Kingdom has introduced regulations to strengthen corporate governance practices in the private sector. Companies are now required to adhere to stricter accounting and auditing standards, and they are subject to greater scrutiny from regulatory bodies (Al-Mowalid & Putit, 2018).

3. RESEARCH METHODOLOGY

In light of the legal texts and judicial rulings of the Saudi legal system, the study will follow the descriptive and inductive approach to clarify the role of the administrative system in preventing financial corruption. It will also clarify the Kingdom's efforts to eliminate financial corruption and reduce its negative effects and repercussions on all government sectors, and its impact on achieving aspects and goals of sustainable development in light of Vision 2030.

4. RESULTS AND DISCUSSION

The concept of financial corruption, its forms, causes and harmful effects on the dimensions of sustainable development will be studied. The research will also shed light on methods of combating the concept of financial corruption, its forms, causes and harmful effects on the dimensions of sustainable development will be studied. The research will also shed light on methods of combating administrative corruption in the Kingdom and identifying the mechanisms and methods necessary to combat corruption. However, the

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4.1. First: The Concept of Financial Corruption

Corruption has linguistic meanings of damage, defect, and causing crime [4]. Hence, it is said that something has become corrupted and offensive. Similarly, corruption refers to taking money unlawfully and usurping it, which is the opposite of righteousness. Administrative corruption is technically defined as the violation of laws and deviation from official duties for private gain. It is the exploitation of public authority commercially or in the public sector for personal gain [5]. Financial corruption is the behavior of employees to obtain an undue benefit or advantage or to withhold such benefit from those who deserve it [6]. Transparency International defines financial corruption as the misuse of public authority or public office to achieve private interests illegally or to circumvent laws and regulations. It is the exploitation of public administration or public office in violation of rules and directives for personal gain at the expense of the public good [7]. It also refers to the violation of work rules, processes, and laws by employees exploiting their positions and powers in violation of the law to achieve personal benefits and gains at the expense of the public interest, which negatively affects economic development and social instability [2]. Violations committed by a public employee while performing his duties in violation of the rules, regulations and system of values of the job are considered a type of financial corruption due to their harmful impact on the performance of public services [8]. For an activity to be considered corrupt, it does not have to be a crime. Some behaviors are not explicitly prohibited by law, but are considered unethical when they involve the abuse of power for private gain. Financial corruption is generally characterized by secrecy due to illegal actions [9]. The issue of combating financial corruption has received local and international attention through the development and continuous development of strategies to reduce the effects of financial corruption, as well as the search for mechanisms and tools capable of ensuring the combating of this dangerous phenomenon. Financial

corruption is divided into two categories based on its size:

Petty corruption: relates to the activities of low-ranking officials (junior employees) who want benefits and gains of limited value [10]. The financial reward is relatively simple as it is committed by employees with little power. For example, bribes paid to evade or reduce fees, taxes, etc., speed up the issuance of building permits or licenses to practice a certain profession or conclude a certain transaction. Corruption among junior employees is manifested in its many operations and rapid spread, which makes it difficult to combat [9].

Grand corruption: occurs when senior officials and employees seek personal gain at the expense of the public interest. It is more serious than petty corruption because it often involves large sums of money and harms the public interest.

The research can define financial corruption in the field of public office as: (mismanagement of public funds, or receiving money in exchange for providing a service).

Financial corruption is one of the most important manifestations of administrative corruption, as it affects the public interest, and affects the performance of public facilities and the trust that must be available in them. Compared to the corruption of junior employees, which is often not related to public funds and is replaced by citizens' money, such as taking bribes to complete or expedite transactions, the corruption of senior employees poses a more significant threat to the national economy and development. This is in contrast to the corruption of junior employees, which poses a lesser threat to the national economy and development because it is often not related to public funds and is replaced by citizens' money [11]. Financial corruption is also divided into material corruption, represented by financial deviations and non-compliance with the rules and regulations that govern the workflow, such as non-compliance with financial regulations and provisions, negligence, non-observance, and violation of instructions and controls [6], and behavioral corruption, related to administrative or functional deviations that occur while employees are performing their job duties [12]. There are many manifestations of financial corruption, and we will discuss some of them below.

A. Exploitation of public office and job authority to achieve personal gains, and often within the scope of appointments, those who do not deserve to be appointed to a public office negatively affect the public facility by giving preference to individuals with favoritism over

competencies, as stated in (Article Five of the Anti-Bribery System) issued by Royal Decree No. 36 amended M/36 dated 12/29/1412 AH, and this system No. 1/2012 AD. A penalty of imprisonment for a period not exceeding ten years and a fine not exceeding one million riyals, or one of these two penalties (the penalty is stipulated in the text of Article One of the Anti-Bribery System).

- B. Commissions and bribes are the only benefits that a public employee receives in exchange for performing work that violates laws and regulations and without justification. The Saudi Organization for Accounting and Auditing has criminalized bribery in the Anti-Bribery System and considered an employee a briber if he completed work, refrained from work, or neglected his job duties in exchange for compensation (Articles One and Two). As for Article Three, it is the Anti-Bribery System issued by Royal Decree No. M/36 dated December 29, 1412 AH.
- C. Unjustified favoritism, such as awarding contracts, tenders, leases, and investment contracts to those who do not deserve them, which wastes the opportunity to benefit from competencies and is reflected in the performance of public facilities, as well as breaching the responsibilities of public office based on a recommendation or favoritism. Article Four of the Anti-Bribery System states: "Every public employee who breaches the duties of his job by performing or refraining from performing any of the duties of that job as a result of a request, recommendation, or favoritism shall be considered a bribe-taker and shall be punished with imprisonment for a period not exceeding three years and a fine not exceeding one hundred thousand riyals, or with one of these two penalties."
- D. Slowness in completing administrative transactions, especially necessary, urgent and vital transactions for individuals dealing with the facility, makes bribery and financial corruption easy.

4.2. Second: Political Reasons

Corruption is not linked to a specific political system, but rather arises when conditions are favorable for its occurrence [12] and exists in different forms in all political systems. Corruption is a global phenomenon, and there is no doubt that an undemocratic political system leads to a reduction in political awareness, a reduction in the role of civil

society institutions and the media, a weakening of the control of public opinion, and paves the way for corruption, especially administrative corruption [13].

Political mismanagement that coexists with corruption and lacks measures to combat it leads to the existence and spread of corruption. Without political will, addressing corruption in all its manifestations, especially financial corruption, will be a mere formality, as the state's oversight mechanisms are disrupted, and the incentive for accountability and criminalization is weakened [11].

4.Third: The harmful effects of financial corruption
The most important negative effects of corruption are its harmful impact on economic progress, as it deviates from its goals, wastes resources and capabilities, and hinders its progress. It also reduces the effectiveness and efficiency of the administrative apparatus and generates discontent and anxiety. Financial corruption is one of the most important challenges facing governments in developing and industrialized countries, as it hinders the achievement of economic and sustainable development, leads to slow growth, increases in poverty and unemployment rates, the flight of investors abroad, and the reluctance of foreign investment to invest in the country [17]. Financial corruption has dire consequences for all sectors, whether economic, political, or social; the following are examples of this.

4.2.1. First: The Impact of Financial Corruption on Economic Development

There is no doubt that financial corruption harms economic growth in the long term, as it causes a decrease in savings and investment rates, and financial corruption leads to a decrease in public revenues, especially taxes and customs duties, when many dealers resort to fraud to reduce the value of their tax obligations or in some cases completely evade paying taxes and duties, which leads to the loss of vital resources for the country and contributes to the scarcity of financial resources and the reduction of public spending [7].

4.2.2. Second

The impact of financial corruption on investment
Administrative corruption harms the investment climate, as financial corruption directly affects the volume and quality of foreign investment. Financial corruption also weakens and disrupts foreign investment flows when countries try to attract foreign investment, and discourages serious investors from investing in such an unattractive investment climate [14]. Failure to make the

necessary investments that the nation needs leads to a weak investment climate, capital flight abroad, and thus a lack of job opportunities, and high rates of poverty and unemployment [18].

4.2.3. Third

The impact of financial corruption on social stability Administrative corruption leads to social class division, as a new class rises to the top of the social pyramid due to its illicit income [19]. It leads to a class division that may lead to social violence against the rich, social unrest, and threats.

4.2.4. Fourth

The impact of financial corruption on government spending Financial corruption in the government sector has effects on reducing public spending, as corruption negatively affects the state's public spending by changing its primary direction and directing its spending to projects and spending areas in which it is easy to obtain bribes, commissions, etc., and thus affects aspects of public spending [18]. Consequently, spending will be poured into external activities, and in return, many vital economic activities and sectors will be neglected or will not receive sufficient funding.

4.2.5. Fifth Means and Mechanisms to Combat Financial Corruption

Financial corruption is a complex and multifaceted phenomenon, and requires the adoption of an integrated strategy that combines the efforts and cooperation of all governmental and non-governmental sectors to combat financial corruption in all its forms, and the adoption of comprehensive reform programs that enjoy strong political support. There is no doubt that none of these goals will be achieved except in the presence of a supportive environment and a strong administrative structure capable of mobilizing all available resources to achieve this development according to plans and programs.

Financial corruption is viewed as the most important obstacle to economic progress due to its harmful effects on all elements, including the economic component [20]. Therefore, combating and eliminating financial corruption

positively affects economic development, especially sustainable development. The Kingdom has been keen to share with the international community its interest in combating corruption in all its forms and eradicating it from its roots by concluding agreements and enhancing international cooperation in combating corruption in all its forms.

The National Anti-Corruption Commission was established to monitor the implementation of the policy and coordinate the activities of the public and private sectors in developing and monitoring all forms of anti-corruption programs. In the context of enhancing the efficiency of the body tasked with combating corruption, Royal Decree No. A/277 of 1441 AH, corresponding to 12/12/2019, was issued to merge the Control and Investigation Authority, which was responsible for administrative control and investigation, with the Control and Anti-Corruption Authority, as well as to merge the Public Service Crimes Monitoring Authority with the Control and Anti-Corruption Authority. The decree also stipulated the establishment of an investigation unit within the Authority to investigate criminal cases related to financial and administrative corruption. The Control and Anti-Corruption Authority also enjoys full financial and administrative independence. It is directly linked to the King to maintain its independence, and the Authority takes the necessary steps regarding crimes of financial and administrative corruption, their perpetrators and parties, whether they are ordinary citizens, civil or military employees in the government, or contractors in a similar position. There is no doubt that combating and eliminating administrative corruption is not only done by identifying and prosecuting its perpetrators, but preventive measures must be implemented to eliminate its causes, so prevention and treatment are required. The Oversight and Anti-Corruption Authority undertakes both preventive and corrective measures. The preventive aspect includes closing the systemic loopholes leading to corruption, monitoring corruption indicators, conducting studies and research in the Authority's field of expertise, awareness and education, preparing the electronic control center, assessing risks, and activating the electronic platform for review units. The Authority's remedial aspect in combating corruption focuses on four basic tasks: investigating aspects of financial and administrative corruption in contracts related to public affairs and citizens' interests, receiving reports, and monitoring the extent to which entities subject to the Authority's jurisdiction are doing what is required of them regarding the implementation of regulations that criminalize financial and administrative corruption. Therefore, emphasis must be placed on the preventive function to eradicate any elements that may lead to administrative corruption by implementing a variety of procedures and methods, including the following:

1. Eliminating administrative bureaucracy and

speeding up the completion of transactions that do not violate legal regulations or delay the interests of the individual. According to Ma'bara (2011) [6], bureaucratic complexity is one of the factors contributing to the existence of financial corruption. Facilitating and simplifying administrative transaction procedures is one of the most effective means of combating financial corruption, as well as the necessity of automating and developing all government financial transactions. This is exactly what the Kingdom sought within the framework of its wise vision for 2030. The digital platform "Etimad" in the Kingdom facilitated economic interactions with the private sector by fully automating payment orders, enhancing and accelerating procedures for disbursing dues, and simplifying processes related to government contracts and approvals.

2. Increasing administrative transparency in all facilities and institutions is the second goal. Financial corruption A problem that grows and spreads through secrecy, darkness, concealment and hiding of information. Working in secrecy helps spread financial corruption. Transparency and clarity are the best way to prevent administrative corruption [1]. Administrative transparency improves self-control of employees in institutions and ensures that they carry out their responsibilities according to work standards and policies. Transparency also makes employees safer due to close supervision and promotes more efficient use of human and material resources [17]. Transparency and corruption are opposites with an inverse relationship. The greater the level of transparency, the greater the likelihood of combating corruption, restricting it, and managing its impacts are. Increasing transparency is also a crucial strategy for fostering a sense of belonging. The dissemination and clarification of information strengthen national allegiance. It is also a mechanism of administrative growth, as it necessitates the ongoing evaluation of systems and procedures. It focuses on selecting administrative executives who exhibit objectivity, integrity, and institution and public interest affiliation. Transparency is an effective method for achieving positive results via media outlets that justify failure with the positives, which enhances confidence and

credibility with the external community. It is reflected in the performance of employees, which generates a high level of confidence among them [1].

3. Establishing strict procedures and controls for selecting appropriate leaders and individuals is the third goal. Employees and their leaders must be selected based on reasonable criteria to ensure that there are individuals leading administrative institutions with the necessary experience, qualifications and leadership skills. This is one of the basic methods for combating and reducing corruption [1]. Therefore, a qualified leader and administrator is able to change and develop the mechanisms and foundations of the task in a way that positively affects the speed of its completion.
4. The fourth objective is enhancing and disseminating the ideals and culture of integrity within the public sector and society and educating the public about the hazards of financial corruption [15]. This is accomplished through educational institutions, civil society, media agencies, and clerics to raise awareness among individuals of the dangers of financial corruption and its negative effects, to increase the role of the media in educating and raising awareness of the dangers of financial corruption, and to urge educational institutions to promote the concepts of integrity and to combat corruption in the general and university education curricula. In this regard, the Control and Anti-Corruption Authority has established a training center known as Nazaha Training Center that provides anticorruption training programs in collaboration with international organizations such as the International Anti- Corruption Academy and the World Bank. This is for the authority staff and affiliated government agencies. These training seminars and awareness initiatives have helped more than 1,000 male and female government personnel. In addition, the authority collaborates with twelve government agencies as part of the community participation program to protect integrity and combat corruption and establish integrity clubs in public and private universities to promote the principles of integrity and administrative transparency among students.
5. The necessity of disclosing and declaring corruption's crimes and offenders is the most significant anti-corruption measure and the

most effective way to combat it. Public deterrence is achieved by punishing and identifying corruption and advertising issues. Therefore, this method applies to both the public and private sectors. By realizing the general deterrence, it appears that this anti-corruption method is ideal for limiting all types of corruption, whether minor or huge [21]. This strategy is used by the Kingdom, where numerous incidents of corruption have been disclosed, and the criminals have been referred for criminal prosecution. In this context, the Control and Combating Commission launched a platform addressing financial and administrative corruption issues, which contains judicial judges' data for corruption cases issued by competent court.

6. There is a need to modernize laws and increase penalties. Legislation is the foundation for preventing administrative corruption, yet transparency and assuring integrity can only be accepted and made effective by a court's interpretation of the law. The legislative authorities must adopt a court-and-clear-legislation system and produce legislative solutions to the legal loopholes contributing to corruption and the law [17]. In this regard, the Saudi organizer has introduced numerous regular amendments to fill legal loopholes to evade the application of the law, such as the amendment of the anti bribery system with Royal Decree No. (M/4) and date of 1440/1/2 by adding two paragraphs for the eighth article and consideration of international institutions and international organizations, whether Saudi or foreign in public officials, in particular bribery, and the addition of this category of intergovernmental organizations. Article 16 of the Convention states that countries should criminalize the bribery of foreign public and international public institutions and organizations [22], along with an agreement to evaluate the legal value of international conventions and treaties that the Kingdom has ratified. The regulatory authority has evaluated the text of article 21 of the United Nations Convention against Corruption on Criminalization of Bribery in the Private Sector for its suitability. To penalize bribery in the private sector, the third paragraph of the ninth article on the anti-corruption system was added to Royal Decree No. M/4 of 2/1/1440. This is a free move for the Saudi regulator in developing the Department of Criminalization

to Combat Corruption, whether in the public or commercial sectors [22]. Many government contracting systems, including the regime and government purchases, were issued by Royal Decree No. M / 58 on 4/9/1427, which Royal Decree amended No. M / 28 on 13/11/1440 to close any potential corruption loopholes, and there is no doubt that the modernization of financial matters continuously achieves the law desired in the fight against corruption in light of the Kingdom's 2030 vision.

7. Empowering civil society institutions non-governmental organizations (NGOs) in the battle against administrative corruption is necessary. Cooperation between public sector institutions and civil society organizations should be stimulated to create a culture of integrity and transparency, improve public awareness of corruption, and encourage citizens to report misconduct [21]. There must be an application of social participation and societal responsibility for civil society institutions. It is a prerequisite and vital part of contributing to a supportive environment for combating corruption by providing support to public organizations and institutions, as well as its crucial role in raising awareness and deploying administrative corruption and clarification of negative stirring in all sectors [17]. It should be noted that the Control and Combating Corruption Authority has a specialized center to receive reports on crimes of financial and administrative corruption for all channels to facilitate citizens, urge and motivate them to cooperate and report corruption crimes .The Commission for the Care of the Sources has also been established to protect each officer who submits a source against financial or administrative corruption practices, ensuring that it is not rendered ineffective or deprived of its benefits or rights.
8. Increasing awareness of the concepts and values of positive work ethics positively affects human development and promotes them to subordinates [21].
9. The need to unite the state's contractual activity within a specialized circle, especially to combat financial and administrative corruption. In this regard, the National Center for Government Resources Systems was established by the Council of Ministers on 4 Rajab 1442 AH, February 16, 2021. It was to become an independent government center to provide solutions and services to manage

government resources through unified and integrated systems such as budget management, purchases, and supply chains, financial management, human resources, payments, and revenue collection. It must strengthen governance to ensure integrity and transparency in institutions and administrative organizations [1]. It is for the significance of governance in the fight against corruption, as it provides organizations and institutions with the best possible means to achieve their goals, as a self-supervision and supervision system leads to the safety of systems and regulations and prevents administrative corruption, where rights and responsibilities are clearly defined [21].

10. The vision of the Kingdom is supported by an integrated governance system comprised of several institutional structures, including a group of actors from the public and private sectors, associations, and civil society. Many measures have been taken to ensure the effectiveness of their assessment bodies. National Integrity Manufacturing Index) According to a sample survey of professional associations, the private sector, and community members cover five axes, which are: the rule of law and government efforts to combat corruption, infrastructure and public services, transparency and media, and the values program, which measures the level of transparency to provide services in terms of competence of the Commission and the beneficiary.

4.3. Fifth: The Importance of Combating Financial Corruption to Achieve the Dimensions of Sustainable Development.

Sustainable development seeks the optimal and fair use of natural resources without harming future generations and the rational use of resources so that their consumption does not infringe on the rights of future generations. The optimal goal of sustainable development is to harmonize economic progress with the preservation of the environment, the needs of society, and the rights of future generations [20]. Multiple environmental, social, and economic factors are linked to sustainable development to achieve full development in all sectors. It requires the preservation of natural resources, whether renewable or non-renewable, by maximizing their use to create sustainable economic growth, reduce costs, meet and satisfy people's basic needs, and achieve economic progress. In 2015, the United

Nations established the Sustainable Development Goals to chart the path to a brighter and more sustainable future for all. The 17 Sustainable Development Goals address global concerns related to poverty, inequality, climate instability, environmental degradation, prosperity, peace, and justice. The framework through which the SDGs are achieved is the 2030 Agenda for Sustainable Development, also known as the 2030 Agenda. In September 2015, it was adopted by 193 UN member states. The 17 SDGs replaced the old UN goals and the Millennium Development Goals adopted in 2000. Most of the SDGs are expected to be achieved by 2030. Saudi Arabia's Vision 2030, prepared by the Council of Economic and Development Affairs and approved by the Council of Ministers, was launched in April 2016 in response to regional and global challenges and the need to preserve development gains, reform the Saudi economy, and sustain growth. This vision sets out an ambitious strategy and roadmap for the Kingdom to achieve a prominent position in all economic, social, and cultural fields. The Kingdom continues its efforts towards sustainable development at a rapid pace to enhance the standard of living and improve the quality of life of its citizens, focusing on the three pillars of Vision 2030: a dynamic society, a thriving economy, and an ambitious nation. In this regard, the Kingdom focuses on building a dynamic society with well-defined values. It focuses on enhancing the effectiveness of government services by building administrative systems and rules, reorganizing government agencies, and establishing new ones to enhance their performance and productivity. In addition, it focuses on strengthening the economic base, diversifying sources of income, and achieving balanced development for various economic sectors through optimal utilization of material and human resources and enhancing productivity. The Kingdom's Vision 2030 has embraced many programs, initiatives, and projects that aim to: promote sustainable development. we find that the sixteenth aim of the sustainable development goals is consistent with several of its strategic objectives. The Kingdom has adopted several strategies, including the National Strategy for the Protection of Integrity and Combating corruption. It is a comprehensive national framework based on principles, foundations, and mechanisms concerned with promoting integrity and transparency, combating corruption in all its forms and manifestations, immunizing Saudi society against corruption by consolidating religious, moral, and educational values, and providing an appropriate environment

[1]. The Kingdom has made notable success in its global ranking on the Corruption Trainer Index of International Transparency, which now ranks it 57th out of 180 nations with 5 centers, compared to its position in 2016. The Kingdom has also advanced to the 52nd center in 2020. The Kingdom is eager to execute the sustainable development goals and placed them at the top of its priority list, taking into account their particulars and constants. Consequently, the sixteenth aim of the sustainable development goals is related to Vision 2030 for the Kingdom. In addition, the Kingdom has developed numerous strategies and programs to promote the seventeen sustainable development objectives, demonstrating the great accomplishment gained in the field of human development, which is illustrated by many pertinent indicators. In addition, the Kingdom's commitment to achieving these goals is a logical consequence of its determination to accelerate the pace of social and economic transformation and improve coordination between government and non-government institutions to ensure concerted efforts to promote sustainable development goals at the local level. At the same time, it continues to play its leading role in all fields at the regional and international levels [21]. Improving the competitiveness of the Saudi economy and, consequently, the sustainable development goals represent an expanded picture of the main priorities of the national development agenda. It is its three social and economic dimensions, in addition to environmental sustainability, to ensure greater compatibility and harmonization between national policies and programs at the sector and axes level at the local and national levels, and decentralization, on the one hand, the other

5. CONCLUSION

In conclusion, combating financial corruption in Saudi Arabia, between legal confrontation and administrative treatment, is a multifaceted challenge that requires a comprehensive approach. The Kingdom's Vision 2030 underscores the importance of transparency, accountability, and integrity as key pillars for a thriving economy and a just society. The legal framework has been significantly strengthened, with stricter laws, enhanced enforcement mechanisms, and greater collaboration between judicial bodies to address corruption at all levels. Simultaneously, administrative measures such as improving governance, enhancing public sector efficiency, and embracing technology to streamline processes have complemented these legal efforts.

The integration of legal confrontation with

administrative reforms reflects the Kingdom's commitment to creating a corruption-free environment. Initiatives like the National Anti-Corruption Commission (Nazaha) and continuous reforms in public procurement, financial regulations, and corporate governance are key drivers in this fight. Furthermore, the focus on ethical leadership, education, and public awareness has also contributed to fostering a culture of transparency and accountability.

In light of Vision 2030, the Kingdom of Saudi Arabia is well-positioned to not only confront financial corruption but also prevent it through a systemic overhaul of legal and administrative mechanisms. This dual approach ensures that both the root causes and the manifestations of corruption are addressed, aligning with the long-term goals of economic diversification, social development, and global competitiveness.

According to the following, the investigation yielded several results:

1. Financial corruption is a global problem in all countries and is the biggest obstacle to economic and sustainable development in all economic sectors.
2. Financial corruption due to favoritism and mediation causes weak investments and their flight abroad, as well as the flight of skilled individuals and economic minds from the country, which hinders the achievement of sustainable growth.
3. Financial corruption is a phenomenon that flourishes and spreads in secret, and the more transparency and accountability increase, the more administrative corruption is curbed and eradicated.
4. There are many aspects of financial corruption, including the abuse of influence and power to achieve personal gain. It can be accomplished without violating the law by taking advantage of public funds to achieve private gains. The activity does not need to violate the law for corruption. Violation of the law may be exploited to achieve personal gain at the expense of the public interest.
5. There are many sources of financial corruption, including economic, social and political factors. Addressing this phenomenon requires an integrated system in which all governmental and non-governmental agencies and concerned individuals participate, as fighting financial corruption is everyone's duty.

5.1. Recommendations

1. Strengthening the Legal Framework:
 - a. Continue enhancing anti-corruption laws and regulations to align with international standards, ensuring a robust legal framework for prosecution and penalties.
 - b. Establish specialized courts and legal bodies to handle financial corruption cases efficiently, ensuring swift and transparent legal processes.
 - c. Increase public awareness of legal repercussions for financial corruption to deter individuals and organizations from engaging in such activities.
2. Promoting Administrative Transparency and Accountability:
 - a. Implement comprehensive digital governance systems to ensure transparency in public financial management, procurement, and public sector operations.
 - b. Enhance internal and external auditing mechanisms to improve the oversight of government bodies, corporate entities, and public spending.
 - c. Develop performance evaluation systems for government officials and private sector leaders to hold them accountable for their actions.
3. Empowering Anti-Corruption Institutions:
 - a. Strengthen the role of institutions such as the Control and Anti-Corruption Authority (Nazaha) by providing them with additional resources, authority, and autonomy to carry out investigations and enforce laws effectively.
 - b. Promote cooperation between anti-corruption institutions, judiciary bodies, and law enforcement agencies to create an integrated approach toward fighting financial corruption.
4. Capacity Building and Training:
 - a. Provide specialized training programs for judiciary and law enforcement personnel on handling financial corruption cases and emerging trends in corruption techniques.
 - b. Train public officials on ethical governance, integrity, and the risks of financial corruption to promote a culture of accountability.
5. Fostering a Culture of Integrity:
 - a. Encourage public participation in anti-corruption efforts by creating accessible channels for reporting suspicious activities, including anonymous reporting platforms.
 - b. Engage civil society organizations and the media in promoting transparency and exposing corruption cases, fostering a collective responsibility to uphold integrity.
 - c. Launch public awareness campaigns that promote the importance of integrity and ethical behavior across all sectors of society.
6. Utilizing Technology and Innovation:
 - a. Leverage artificial intelligence, block chain, and other innovative technologies to monitor financial transactions, detect irregularities, and reduce human discretion in decision-making processes.
 - b. Implement e-government platforms that ensure transparency in public procurement, tenders, and financial dealings, minimizing the opportunities for corruption.
7. International Cooperation:
 - a. Collaborate with international organizations and countries to share best practices, information, and intelligence regarding financial corruption.
 - b. Engage in regional and global anti-corruption initiatives to address cross-border corruption and money laundering activities.
8. Monitoring and Evaluation:
 - a. Establish a regular evaluation mechanism to monitor the effectiveness of anti-corruption strategies, ensuring continuous improvements and adaptations based on results.
 - b. Set measurable goals and performance indicators aligned with Vision 2030 to assess progress in combating financial corruption.

By adopting these recommendations, Saudi Arabia can strengthen its efforts to combat financial corruption, ensuring that Vision 2030 objectives are achieved, and creating a more transparent, accountable, and prosperous future for its citizens.

Funding: The author extend their appreciation to Prince Sattam bin Abdulaziz University for funding this research work through this project.

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