

Prevention of the Collection of Unlawful Payments in Municipalities with Emphasis on Preventive Criminal Policy

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Abstract

Municipalities, as among the most important institutions responsible for urban governance, have continuous and direct interactions with citizens as well as natural and legal persons through processes such as issuing building permits, determining and collecting municipal charges, receiving service fees, concluding contracts and transactions, implementing development projects, and providing public services. The extensive scope of these financial interactions, the diversity of revenue sources, the multiplicity of governing regulations, and the existence of administrative discretion in certain revenue-generating processes have created conditions conducive to corrupt practices, particularly the collection of unlawful payments. The principal concern in combating this form of administrative corruption, which entails numerous detrimental consequences, is that addressing the phenomenon cannot be achieved solely through criminalization and the imposition of criminal sanctions. Rather, as with other forms of crime, preventive measures must also be employed, and effective prevention requires the identification and reduction of opportunities for violations within the administrative and financial structures and processes of municipalities. Using a descriptive-analytical method, library-based research, and a comparative approach, the present study examines the legal, administrative, organizational, supervisory, technological, and social mechanisms for preventing the collection of unlawful payments in municipalities. In this regard, alongside an analysis of the legal status of Article 600 of the Islamic Penal Code and its distinction from other financial and administrative offenses, the structural and organizational factors contributing to the emergence of opportunities for corruption are examined. The findings indicate that the most critical point for preventive intervention is the stage at which a financial claim is created and calculated. The more transparent, standardized, traceable, and less dependent on individual discretion the payment-demand process becomes, the lower the likelihood of collecting payments that lack a legal basis. The principal conclusion of the study is that preventive criminal policy concerning the collection of unlawful payments will be effective only when it shifts its focus from the “individual offender” to the “corruption-prone process” and establishes a systematic relationship among situational, administrative, organizational, and social prevention measures and the criminal justice response.

Keywords: Municipality, Administrative Corruption, Collection of Unlawful Payments, Crime Prevention, Criminal Policy

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1. Introduction

Municipalities are among the most important institutions of public administration at the local level and undertake a substantial portion of responsibilities relating to urban administration, the provision of public services, the regulation of construction and urban-planning activities, the management of urban revenues and expenditures, and the implementation of development projects. The fulfillment of these responsibilities requires municipalities to possess adequate financial resources and to establish lawful mechanisms for generating the necessary revenues. Accordingly, the municipal revenue system is not merely a financial and administrative matter but also constitutes part of the system of public law and urban governance. The importance of this issue becomes even more apparent when it is considered that a substantial share of municipal revenues is generated and collected through direct interaction with citizens and economic actors. The determination of municipal charges, calculation of service fees, issuance of permits, provision of urban-planning services, application of certain exemptions or adjustments to calculations, and collection of receivables are among the processes in which administrative decisions and actions may directly affect citizens' financial circumstances. Any departure of these processes from the legal framework, in addition to imposing unjustified financial burdens on citizens, may undermine public trust, intensify perceptions of discrimination, and diminish the legitimacy of urban management. The principle of legality of public revenues requires that the demand and collection of any payment from citizens be grounded in law or valid regulations. Therefore, a municipality may not, merely on the basis of the need to secure financial resources or internal decisions, demand from a citizen a payment that lacks a legal basis, nor may it demand an amount exceeding that prescribed by laws and regulations (Oecd, 2020).

In the Iranian criminal justice system, the legislature has also responded to unlawful conduct relating to the demand and collection of payments. One of the most important provisions in this regard is Article 600 of Book Five of the Islamic Penal Code. Pursuant to this provision, where persons responsible for the assessment, determination, calculation, or collection of money or property for the benefit of the government act contrary to law or in excess of statutory limits and obtain such money or property, or order its collection, they are subject to criminal sanctions. The relevance of this provision to the present subject lies in the fact that it also applies to municipal officials and employees (Zeraat, 1998). Nevertheless, experience within administrative systems and studies of corruption demonstrate that criminalization alone cannot address all dimensions of the problem. A crime materializes when preceding processes have failed to eliminate the opportunity for criminal conduct. Therefore, if the objective of criminal policy is to achieve an actual reduction in the collection of unlawful payments, vulnerable points within the process must be identified and corrected before the conduct reaches the stage of criminality. Within this framework, a preventive approach, instead of focusing exclusively on punishing the individual who engages in unlawful conduct, examines the conditions that create or facilitate the possibility of such conduct. This is because the collection of unlawful payments is not merely an individual decision but rather the product of interaction among "opportunity," "discretion," "weak oversight," and "lack of transparency" within an organizational process. Consequently, preventive policy must address not only the individual characteristics of the offender but also the structure and process that create the opportunity for misconduct. One of the most significant characteristics of the municipal environment is the diversity and dispersion of revenue-generating processes. In the absence of an integrated information system and effective controls, this diversity may generate supervisory gaps. Furthermore, preventive criminal policy in municipalities cannot be separated from general policies aimed at combating administrative corruption. The Law on Promoting Administrative Integrity and Combating Corruption, regulations governing freedom of access to information, legislation protecting corruption whistleblowers, municipal financial regulations, and the Sustainable Revenue Law each constitute part of the preventive chain (Oecd, 2020). The fundamental issue is to establish linkages among these regulations and transform them into a coordinated implementation system. Accordingly, the central question of the present article is: what mechanisms can prevent the collection of unlawful payments in municipalities, and how can these mechanisms be integrated within the framework of preventive criminal policy?

The central premise of this article is that effective prevention of the collection of unlawful payments in municipalities cannot be achieved merely through intensifying criminal responses; rather, it requires a combination of legal, administrative, organizational, technological, and social mechanisms. Under such a model, the criminal response retains its importance but operates as the final link in the chain of prevention and social response. In this model, "legality of the financial demand, standardized calculation, independent control, unique identification, transparency, official payment, immutable recording, data analysis, reporting and complaints, risk-based auditing, process reform, and, where the conduct constitutes a criminal offense,

referral to the judicial authority” are regarded as components of a unified preventive chain. Ultimately, this approach transforms preventive criminal policy from a collection of general recommendations into an operational system whose objective is not merely to punish an offender after commission of the offense, but to reduce opportunities for offending, increase the probability of detection, limit uncontrolled discretion, and enhance accountability throughout all stages of municipal revenue processes.

2. Conceptual Framework and Theoretical Foundations of the Study

2.1. Collection of Unlawful Payments in Municipalities

An examination of mechanisms for preventing the collection of unlawful payments in municipalities first requires precise determination of the conceptual scope of the term. In the literature of criminal law and administrative law, “collection of unlawful payments” does not necessarily constitute a single, independent criminal offense; rather, it refers to a range of situations in which the demand, determination, calculation, or collection of a payment is undertaken without a valid legal basis or contrary to legally prescribed limits. Accordingly, not every financial demand made by a municipality can be characterized as an “unlawful collection” merely because a citizen is dissatisfied with the amount or disputes its calculation. This distinction is of fundamental importance from the perspective of criminal policy because the appropriate response varies according to the nature of each situation. Where the demand itself entirely lacks a legal basis, the matter may constitute an administrative violation or, if the other requisite conditions are satisfied, a criminal offense. By contrast, where the underlying demand is lawful and the citizen merely challenges its calculation or amount, the matter may fall within the scope of an administrative dispute and the right to object and does not necessarily constitute a crime. Effective preventive policy must therefore distinguish among the unlawfulness of the underlying demand, the unlawfulness of the amount demanded, irregularities in the collection process, and a legitimate dispute concerning an otherwise lawful financial demand. It should also be noted that, in analyzing this offense, the term “payment” does not refer exclusively to cash; rather, it encompasses any financial amount that the municipality demands and collects, within the limits of its lawful competence, from citizens, natural and legal persons, or other taxpayers. Local charges, service fees, payments associated with certain permits and urban services, and other financial resources established pursuant to valid laws and regulations fall within this scope. Such payments, however, must be collected outside the legal basis or framework for criminal liability to arise. In this situation, the original financial demand lacks valid legal authority, and a public body or its official may not compel citizens to make a payment merely by relying on an internal decision, administrative practice, financial necessity, or organizational custom. Requiring a clear legal basis is not merely a transparency mechanism; it also constitutes a crime-prevention mechanism, because the clearer the relationship between a “financial demand” and its “legal basis,” the more difficult it becomes to create demands outside established legal standards. One situation in which collection of payment has been criminalized involves circumstances where the underlying demand is lawful but the amount determined exceeds the legally permissible amount. In such circumstances, although the collection is founded upon law, criminal conduct may occur intentionally in the application or calculation of the amount. For example, a municipality may be authorized by law or a valid regulation to impose a particular type of municipal charge, yet the responsible employee or official may demand an amount exceeding the prescribed limit. This situation is particularly relevant under Article 600 of the Islamic Penal Code because that provision addresses officials responsible for the assessment, determination, calculation, or collection of payments who, contrary to law or in excess of statutory limits, collect money or order its collection and expressly extends its application to municipal officials and employees.

2.2. The Concept of Preventive Criminal Policy

In brief and simple terms, policy may be understood as the comprehension, management, and administration of societal issues and affairs. The term “criminal policy” was first used in 1803 by Anselm von Feuerbach in his work on criminal law, with an emphasis on crime prevention and criminal-law methods. Criminal policy is an independent field within the criminal sciences, and various definitions have been offered for it. One of the most comprehensive definitions is that proposed by Mireille Delmas-Marty, according to whom: “criminal policy comprises the methods by which society organizes its responses to the criminal phenomenon” (Delmas-Marty, 2002). This definition encompasses both penal and non-penal policies. Early definitions of criminal policy primarily focused on its narrow meaning, which was largely based on penal policy; today,

however, its broader meaning has gained greater prominence. In other words, alongside the punishment of offenders, non-penal or preventive policy has acquired increasing importance and practical application. In its broader sense, criminal policy encompasses demands, measures, and diverse strategies specifically adopted by the state and civil society to suppress and prevent criminal phenomena, protect the direct and indirect victims of crime, respond to pre-criminal or pre-delinquent situations and committed offenses, remedy the harmful consequences of crime, and prevent recidivism through various regulations and procedures (Najafi Abrandabadi, 2011). Under this broader conception, criminal measures are not the sole means employed; social, cultural, economic, and other measures are also used to control criminality. From this perspective, criminal policy consists of measures adopted by the state and society in response to crime and deviance (Ardabili, 2022).

Preventive criminal policy is a branch of criminal policy concerned with studying and proposing penal and non-penal measures for the prevention of crime. In general, preventive criminal policy is non-coercive in nature and seeks to reduce or eliminate the individual, environmental, social, and situational factors contributing to crime. Although the legislature has not adopted an independent statute specifically devoted to preventive criminology, Article 156(5) of the Constitution provides a policy basis for this non-penal approach. The importance of crime prevention, particularly in the contemporary era and in anticipation of future risks in which the consequences and diversification of crime have become a matter of concern at multiple levels, has become increasingly significant (Najafi Abrandabadi, 2011). This is because a major component of implementing preventive policy falls upon the executive branch, as the country's principal executive authority responsible for applying legislative measures designed to eliminate criminogenic factors and conditions while safeguarding individuals' fundamental rights. Accordingly, the executive branch and its affiliated institutions play a substantial role in realizing preventive criminal policy and protecting individuals' inherent and fundamental rights through the prevention of crime and delinquency. Although Article 156 of the Constitution identifies crime prevention among the responsibilities of the Judiciary, the scope of judicial authority does not encompass many of the resources and instruments necessary for modifying economic, cultural, and social conditions. Measures capable of preventing crime prior to its commission frequently fall outside the Judiciary's sphere of authority. In practice, criminal prevention measures addressing the period following commission of an offense may more appropriately be considered among the Judiciary's functions.

2.3. Administrative Corruption

Administrative corruption is one of the most widespread forms of corruption and has destructive consequences across various social and individual domains. Administrative corruption leads to the inefficient use of productive investment, deters foreign investment, obstructs economic growth, and lowers standards of living (Rafipour, 2009). It also distributes wealth and income inequitably to the detriment of the poor, increases public expenditure, undermines the efficiency of tax systems, increases public deficits, destabilizes national budgets, and ultimately endangers fundamental human rights (Rafipour, 2009). Today, administrative corruption has become a global problem, and governments recognize that its harmful effects are not confined by territorial boundaries. A particularly serious concern arises when corruption becomes embedded as a culture, because individuals may cease to perceive their conduct as reprehensible or improper: on the one hand, they observe that others behave similarly, and on the other hand, they may come to believe that such behavior is expected of them (Rafipour, 2009). In conceptualizing administrative corruption, it must be noted that various societies have developed different definitions depending on their perspectives. The term corruption is derived from the French *corruption* and the Latin *rumpere*, meaning to break or violate (Rafipour, 2009).

According to a definition commonly reflected in general conceptualizations of corruption, corruption involves an illegitimate reward provided to induce a public official to breach an official duty (Oecd, 2009). The World Bank and Transparency International have similarly defined corruption as the misuse of governmental or public authority for private gain (Oecd, 2009).

Although Iranian law has not provided a wholly comprehensive and exhaustive definition of administrative corruption, it may be described as conduct arising from the use of the authority and capacities of governmental or government-affiliated organizations to obtain financial benefits for individuals or groups. In other words, administrative corruption constitutes a form of norm violation and departure from ethical and legal standards in administrative and organizational performance. For this reason, its definition is necessarily dependent upon the norms accepted within each society and culture.

3. Criminal Law Governing the Collection of Unlawful Payments in Municipalities

Municipalities, as non-governmental public institutions, perform a significant proportion of their responsibilities through the exercise of statutory powers in the financial, development, and urban-service sectors and, in doing so, maintain extensive financial interactions with citizens. The collection of municipal charges, service fees, fines, and other lawful payments is legitimate only where it is based on law and carried out within the scope of authorized competence and prescribed amounts, because the principle of legality requires that no public authority impose a financial obligation on individuals beyond the limits of its lawful authority (Ardabili, 2022). In this context, the collection of a payment without legal basis or in an amount exceeding that prescribed may not only infringe citizens' property rights but may, in certain circumstances, also constitute a criminal offense. Nevertheless, not every unauthorized collection necessarily constitutes a crime, and the establishment of criminal liability requires proof of the statutory conditions and elements of the offense (Ardabili, 2022). Accordingly, criminal law in this field seeks to protect individuals' property and financial rights and to ensure the integrity of public officials' conduct by providing criminal sanctions for certain unlawful financial behaviors. Within the Iranian legal system, one of the most important provisions applicable in this context is Article 600 of Book Five of the Islamic Penal Code concerning discretionary and deterrent punishments, which addresses officials and employees involved in the assessment, determination, calculation, or collection of payments who unlawfully or beyond statutory limits obtain money or property (Zeraat, 1998). From this perspective, an examination of the criminal law governing the collection of unlawful payments in municipalities would be incomplete without explaining the scope and content of Article 600 and the conditions necessary for criminal liability under that provision. Accordingly, the following section analyzes Article 600 and the constituent elements of the offense, with particular emphasis on the position of municipal officials and employees.

3.1. The Legal Element of Article 600

Article 600 of Book Five of the Islamic Penal Code concerning discretionary and deterrent punishments is one of the most important criminal provisions relating to the unlawful collection of payments within administrative and financial processes. The significance of this provision for the present subject lies in the fact that, unlike many general provisions concerning administrative corruption, the legislature has addressed criminal conduct in connection with specific stages of the financial process. Pursuant to Article 600 of the Islamic Penal Code: "Any government official, employee, or agent who is charged with assessing, determining, calculating, or collecting money or property for the benefit of the government and who, contrary to law or in excess of statutory provisions, obtains such money or property or orders its collection shall be sentenced to imprisonment. The punishment prescribed in this Article shall also apply to municipal officials and employees, and in all cases any amount collected contrary to law and regulations shall be returned to the person entitled thereto" (Mohajeri & Khanlari al-Moshiri, 2009). Under this provision, where an excessive amount or a payment contrary to law is collected from a client or any natural or legal person who approaches a government authority for an administrative matter, the act constitutes an offense and the perpetrator is punishable. This is among those offenses that may arise by virtue of the performance of an administrative function; where the collection of the payment is unrelated to the perpetrator's official duties, Article 600 will not apply. At first glance, it may appear that punishment of the official depends upon that person being formally charged with the assessment, determination, or calculation of money or property for the government, whereas such an assignment is not required for other employees and officials. However, close consideration of the rationale of the provision and the principle of strict interpretation in favor of the accused leads to the conclusion that government officials, employees, and agents are punishable for collecting an excessive or unlawful payment only where the assessment, determination, calculation, or collection of money or property for the benefit of the government falls within their official duties or administrative assignment (Mohajeri, 2016).

The provision does not confine the scope of criminal intervention merely to the "ultimate recipient of the payment"; rather, it also encompasses earlier stages through which the financial demand is created. Accordingly, assessment, determination, and calculation may also, where the statutory requirements are satisfied, form part of conduct resulting in criminal liability. This characteristic means that Article 600 of the Islamic Penal Code is not merely a provision governing the collection stage; rather, it may be regarded as a point of connection between the "municipal revenue system" and the "criminal justice response."

3.2. The Material Element of Article 600 of the Islamic Penal Code

3.2.1. Status of the Perpetrator

One of the most important characteristics of Article 600 of the Islamic Penal Code is the legislature's attention to the status and official position of the perpetrator. The conduct contemplated by the provision cannot be committed by just any person; rather, the offender must be among government officials, employees, or agents responsible for the assessment, determination, calculation, or collection of money or property for the benefit of the government, or must qualify, within the scope of the provision, as a municipal official or employee. Accordingly, in analyzing Article 600, a distinction must be made between "any person participating in a municipal financial process" and "a person who, by virtue of a legal or administrative duty, has competence to assess, determine, calculate, or collect the payment." Under the State Employment Act, a permanent civil servant is a person formally appointed to one of the occupational groups provided for in Article 30 for the purpose of occupying an organizational position in a ministry or governmental institution subject to that Act (Mohajeri, 2016).

Article 6 of the same Act provides that a contractual employee is a person employed temporarily under a contract for a specified period and for a specific task. It should be noted that it makes no difference whether the official works at the original place of employment and in a particular organizational position or has been seconded to another ministry, governmental institution, or international organization recognized by the Government of Iran (Mohajeri, 2016).

3.2.2. Examination of the Manner of Determining and Collecting Money or Property

For the offense under Article 600 of the Islamic Penal Code to be established, it must be proven that the collection was contrary to law or exceeded statutory limits. Under the laws governing public accounts and the annual budget legislation, amounts collectible by public authorities are first approved through the competent governmental and legislative processes, and the amount and method of collection are either directly prescribed or entrusted to specific commissions. Clearly, collection of any payment outside those statutory parameters is unlawful and may fall within the scope of the criminal offense. Thus, a collecting official may sometimes, without any statutory provision, obtain money or property for the benefit of the government under headings such as voluntary contributions, contributions for mosque construction, betterment charges, donations to support a particular project, or contributions toward paving streets and alleys. Alternatively, a particular statutory provision may exist, but the calculating or collecting official may, without legal authorization, determine and collect an amount exceeding the statutory amount. Reference to the text of Article 600 of the Islamic Penal Code therefore demonstrates that any official, whether formally employed or otherwise, who is entrusted with assessing, determining, calculating, or collecting money or property for the benefit of the government and who assesses, determines, calculates, or collects an amount exceeding the lawful tariff or statutory limit commits the offense contemplated by Article 600. Accordingly, both ordering the collection of money or property—and not merely soliciting a benefit or service—and actually receiving it fall within the scope of this provision (Zeraat, 1998).

3.3. The Mental Element of Article 600 of the Islamic Penal Code

One aspect of Article 600 of the Islamic Penal Code that must not be oversimplified is the mental element. The wording of the provision does not support the straightforward conclusion that criminal liability requires "specific intent" or an intention to obtain personal benefit, because the legislature has not expressly prescribed such a requirement. Conversely, this does not mean that examination of the mental element is entirely unnecessary. When the mental element of an intentional offense is considered, the relevant issues are the perpetrator's awareness of the conduct and the volitional commission of an act prohibited by law. The offense under Article 600 of the Islamic Penal Code is an intentional offense, and general criminal intent is sufficient for its commission. In practice, except where supported by an unambiguous and unequivocal confession, there is no instrument capable of directly detecting or measuring criminal intent. What is ordinarily considered in judicial proceedings is therefore the totality of the circumstances, background factors, motives, evidence, and indicia that may lead the judge to infer the existence of the particular mental state through which the accused knowingly and intentionally committed the prohibited act. A legal presumption routinely considered in this context is that members of society are deemed to know duly enacted laws after

expiry of the legally prescribed publication period in the Official Gazette. Accordingly, ignorance of the law by members of society, particularly specialized government employees such as municipal officials, will generally not exclude criminal responsibility. Nevertheless, the particular circumstances of the offender, including educational level, length of service, workplace, organizational position, and other surrounding facts, constitute evidence and indicia from which the judge may infer criminal intent.

A further point is that motive has no effect on whether the offense is legally established. Thus, even a highly benevolent or humanitarian motive does not negate the occurrence of the offense; rather, what matters is the perpetrator's intent. The difference between motive and intent, as components of the mental dimension of criminal conduct, is that intent concerns the immediate purpose associated with committing the prohibited act. Motive, by contrast, may become relevant only after conviction, when the judge determines the appropriate penalty and takes into consideration whether the underlying motive was honorable or malicious (Ardabili, 2022).

4. Preventive Criminal Policy Concerning the Offense of Collecting Unlawful Payments

Criminal policy comprises the measures and strategies adopted by society to control, reduce, and confront criminal phenomena. Under traditional approaches, criminal policy was primarily focused on criminalization, prosecution, trial, and punishment of offenders. However, developments in criminological thought and criminal policy have resulted in crime prevention being recognized as one of the principal components of contemporary criminal policy. Prevention assumes particular importance in urban management because many unlawful financial behaviors do not arise from a single spontaneous decision; rather, they develop within administrative processes characterized by supervisory weaknesses, ambiguity of regulations, concentration of discretion, lack of transparency, and ineffective control. From this perspective, preventing the collection of unlawful payments in municipalities does not merely mean training employees or increasing criminal penalties; it requires reforming the organizational environment and the processes that create or facilitate opportunities for unlawful conduct. Before examining preventive criminal-policy measures, however, the principal factors contributing to the commission of the offense of collecting unlawful payments must first be considered.

4.1. Factors Contributing to the Commission of the Offense of Collecting Unlawful Payments in Municipalities

The collection of unlawful payments in municipalities cannot be regarded solely as the consequence of an individual employee's or administrative official's criminal decision and intent. In many cases, such behavior emerges in a context shaped by organizational, economic, managerial, and situational factors that increase opportunities for criminal conduct while reducing the likelihood of detection and accountability. From the perspective of preventive criminal policy, identification of these factors is particularly important because effective prevention becomes possible only when the conditions facilitating criminal conduct are identified and corrected before attention is directed exclusively toward punishing the offender. Research on administrative corruption in Tehran municipal districts has likewise demonstrated that a combination of individual and organizational factors—including material need, perceptions of injustice, the degree of contact with service users, weakness of supervisory mechanisms, low levels of transparency and accountability, unstable revenues, the quality of implementation of laws and regulations, and meritocracy—contribute to the conditions under which municipal corruption develops (Aghazadeh et al., 2018).

Given the specific nature of unlawful payment collection in municipalities, the following four factors may be regarded as among the most significant conditions contributing to such conduct:

4.1.1. Extensive Administrative Discretion and Complexity of Financial and Administrative Processes

One of the principal conditions creating opportunities for the collection of unlawful payments in municipalities is the combination of extensive administrative powers and discretion with complex financial and decision-making processes. In areas such as building permits, density allowances, changes in land use, completion certificates, municipal charges, service fees, construction-related penalties, urban transactions and contracts, and other areas of municipal administration, municipalities make decisions through processes that frequently require expert assessment and the exercise of administrative discretion. The

greater the complexity of these processes and the larger the number of stages, authorities, and decision-makers involved, the greater the possibility that vulnerable points will emerge and administrative discretion will be used for personal purposes.

In anti-corruption literature, “extensive administrative discretion,” where it is not accompanied by clear, transparent, and reviewable standards, is also recognized as a factor increasing corruption risk. Excessive discretion, procedural complexity, weaknesses in the quality of public administration, and unpredictability in processes such as licensing and administrative payments may increase the likelihood of misuse of public authority (Oecd, 2009).

This factor is particularly significant in relation to the collection of unlawful payments because citizens generally lack complete knowledge of detailed municipal financial and administrative regulations and may not know the actual amount of municipal charges, service fees, or other lawful payments. Under such conditions, where the employee or administrative official possesses greater information and discretion, an amount exceeding the lawful limit may be demanded or a payment may be requested under a heading whose legality the citizen cannot adequately assess. In other words, information asymmetry between the administrative official and the citizen may reduce the citizen’s bargaining and oversight capacity and create conditions conducive to unlawful financial demands.

The complexity of regulations may likewise make it difficult for citizens to determine whether particular payments are lawful or unlawful. A multiplicity of statutes, regulations, circulars, and directives concerning urban affairs, when not accompanied by consistent practice and effective public information, can create an environment conducive to subjective interpretation. In such an environment, an administrative official may demand a payment based on a personal interpretation of the rules, while the citizen, because of insufficient knowledge of his or her rights, may feel compelled to pay. Administrative complexity is therefore not merely a managerial problem; it may also constitute a situational factor facilitating criminal conduct.

4.1.2. *Weak Transparency, Accountability, and Effective Oversight*

A second important factor is weak transparency and ineffective supervisory mechanisms. Corruption and the collection of unlawful payments occur more easily in environments where financial and administrative decisions are not transparently recorded and accessible, and where effective oversight by citizens, managers, inspection units, and supervisory institutions is limited. When an administrative official knows that a decision cannot readily be traced and that the probability of detecting unlawful conduct is low, the deterrent effect of oversight and anticipated punishment is correspondingly reduced.

Transparency constitutes one of the essential components of preventive policy because it increases the visibility and assessability of administrative decisions and processes. Domestic studies have likewise identified transparency and accountability as significant factors in reducing the conditions conducive to administrative corruption. In research concerning Tehran Municipality, “transparency and accountability” and the “adequacy of oversight and anti-corruption mechanisms” were identified among the organizational factors influencing corruption (Aghazadeh et al., 2018).

In municipalities, transparency must specifically extend to the legal basis of a payment, the amount demanded, the method of calculation, the decision-making authority, and the payment channel. If a citizen does not know under which enactment a payment has been demanded or how it has been calculated, the practical ability to assess the legality of the demand is lost. Conversely, where municipal charges and other lawful payments, their calculation bases, and payment procedures are clearly and publicly available, opportunities to demand additional amounts or payments lacking a legal basis are reduced.

Weak oversight may similarly increase opportunities for offending. Oversight does not merely mean the existence of an inspection unit; it must be continuous, independent, risk-based, and supported by effective enforcement mechanisms. The Organisation for Economic Co-operation and Development has emphasized the need for clear chains of responsibility, segregation of duties, internal and external controls, and mechanisms for detecting irregularities in public financial activities (Oecd, 2009). Accordingly, merely formal supervision, or supervision activated only after misconduct has occurred, cannot necessarily perform an effective preventive function.

Consequently, the greater the traceability of decisions and payments, the more complete the information available to citizens, and the higher the probability of detecting violations, the more restricted the opportunity for unlawful collection becomes. Conversely, an opaque administrative environment characterized by weak accountability and limited oversight constitutes one of the major contexts in which the risk of such conduct increases.

4.1.3. *Economic Pressures, Inadequate Compensation Systems, and Weak Legitimate Incentives*

The third factor concerns employees' economic circumstances and incentive structures. Although economic hardship or low income cannot in itself justify criminal conduct, criminologically it may, in combination with other factors, strengthen incentives for corrupt behavior. Research on Tehran Municipality has likewise identified "material need" and "perceived injustice" as factors influencing individuals' inclination toward corruption ([Aghazadeh et al., 2018](#)).

From this perspective, where an employee perceives an imbalance between responsibilities, effort, and professional expertise on the one hand and compensation and occupational benefits on the other, a psychological basis may emerge for rationalizing unofficial payments. This risk may be particularly significant in positions involving direct interaction with service users, where the employee is able to receive payments or influence the speed and outcome of an administrative process.

Nevertheless, a distinction must be drawn between a contributing factor and a definitive cause of offending. Many employees facing economic difficulties never engage in corruption, whereas financially secure individuals may nevertheless commit financial offenses. Economic pressure therefore becomes relevant for preventive purposes primarily when combined with factors such as weak oversight, administrative opportunity, lack of transparency, and an unhealthy organizational culture.

The system of employee remuneration and promotion also has significance for either creating or reducing corruption risks. The absence of meritocracy, discrimination in promotion and appointment, lack of genuine performance evaluation, and disconnection between rewards and professional performance may intensify perceptions of organizational injustice. Research concerning Tehran Municipality has likewise identified "meritocracy," "quality of decision-making," and "quality of implementation of laws and regulations" among the factors associated with the prevalence of corruption ([Aghazadeh et al., 2018](#)).

From the perspective of preventive criminal policy, merely increasing penalties for offending employees is therefore insufficient. An environment must instead be created in which legitimate incentives for proper performance are strengthened and the economic incentive to obtain unlawful payments is weakened. This requires a fair compensation system, merit-based career advancement, effective performance evaluation, and reduction of organizational discrimination.

4.1.4. *Inappropriate Organizational Culture and Political-Administrative Pressures*

The fourth contributing factor is the organizational culture and managerial environment prevailing within municipalities. Organizational culture consists of the values, norms, and behavioral patterns that determine what employees regard as normal, acceptable, or unacceptable conduct. Where unofficial payments, personal use of administrative position, intermediation, discriminatory treatment, or tolerance of violations gradually become normalized within an organization, the distinction between lawful and unlawful conduct becomes increasingly blurred for employees.

Under such conditions, even an employee who initially has no inclination toward corrupt conduct may be influenced by colleagues or managers. Research on corruption at the local-government level indicates that employees' perceptions of corruption within the organization and the conduct of colleagues and supervisors may influence their propensity to deviate from formal rules. In other words, corruption within an organizational environment may acquire a self-reinforcing character and develop from isolated individual misconduct into an organizational pattern ([Meza et al., 2024](#)).

This issue is particularly important in municipalities because financial and administrative decisions are frequently made through an organizational chain, and the conduct of one employee may be influenced by instructions or pressure from a superior. Accordingly, where organizational managers tolerate financial violations or fail to respond appropriately to unlawful payments, a clear organizational message is conveyed that the cost of misconduct is low.

Political and administrative pressures may likewise undermine the independent decision-making of experts and officials. Where employees are pressured to expedite the affairs of particular persons, modify the amount of municipal charges, issue permits, or disregard applicable rules, the likelihood of unlawful conduct increases. The OECD has also emphasized the necessity of protecting employees from improper influence and pressure and establishing clear mechanisms of responsibility and control ([Oecd, 2020](#)).

A healthy organizational culture therefore cannot be created merely through ethical exhortation; rather, it requires accountable management, clear standards of conduct, protection for persons reporting violations, equal treatment of offenders,

meritocracy, and an organizational environment free from discrimination and improper pressure. In such an environment, unlawful behavior is not only legally prohibited but also organizationally unacceptable. Examination of the four factors discussed above demonstrates that the collection of unlawful payments in municipalities is not a single-cause phenomenon and cannot be reduced merely to the offender's financial motives or personal criminal intent. From the perspective of preventive criminal policy, the central implication of this analysis is that measures against unlawful collection should not be confined to intensification of criminal sanctions after an offense has occurred. Rather, the conditions creating opportunities, incentives, and possibilities for concealment must be targeted before criminal conduct materializes. The subsequent stage of the study must therefore address preventive strategies corresponding to these four categories of factors, ranging from reform of administrative processes and restriction of discretion to greater transparency, stronger oversight, reform of human-resource systems, and establishment of an integrity-oriented organizational culture.

4.2. Preventive Criminal Policy in Municipalities

Following identification of the factors contributing to the collection of unlawful payments in municipalities, the central question is how criminal policy can reduce the conditions and opportunities for offending before the criminal conduct occurs. Answering this question requires moving beyond a purely penal and reactive perspective toward a combination of legal, administrative, organizational, situational, and social measures. Criminalization of unlawful payment collection and the provision of criminal sanctions are necessary for protecting the principle of legality of public revenues and citizens' financial rights; however, they are not sufficient to eliminate the conditions underlying such conduct. Preventive criminal policy must therefore identify and reform the circumstances facilitating unlawful conduct before it develops into a completed offense.

This necessity is particularly significant in municipalities because a substantial proportion of financial interaction between citizens and public administration occurs within these institutions. The assessment and collection of municipal charges, issuance of building permits and completion certificates, issuance of various other certificates, determination of debts, construction penalties and charges, conclusion of contracts and transactions, and other financial activities create circumstances in which municipal employees or managers may use administrative discretion to demand amounts exceeding statutory limits or lacking a legal basis. Prevention of unlawful collections must therefore directly target these corruption-prone situations.

At the international level, the dominant approach to combating corruption has likewise shifted from a predominantly punishment-oriented model toward comprehensive prevention. International anti-corruption frameworks emphasize coordinated preventive policies based on the rule of law, sound management of public affairs, integrity, transparency, accountability, and participation by society (Oecd, 2020). The Organisation for Economic Co-operation and Development similarly conceptualizes public integrity policy as a system comprising managerial commitment, standards of conduct, risk management, an open organizational culture, oversight, enforcement, and public participation (Oecd, 2020).

Accordingly, strategies for preventing unlawful collection in municipalities may be examined under three principal headings: organizational and administrative prevention, situational and supervisory prevention, and social and participatory prevention.

4.2.1. Organizational and Administrative Prevention

Organizational and administrative prevention constitutes the first level of intervention against unlawful payment collection because many corrupt practices do not occur in an organizational vacuum; rather, they emerge within administrative structures, distributions of authority, methods of employee appointment, levels of decision-making discretion, quality of oversight, and arrangements governing financial processes. Consequently, where an organization is designed in such a manner that broad discretion, regulatory ambiguity, concentration of functions, and weak control converge at a single point, criminal prosecution of individual employees cannot provide a sustainable solution.

One of the most important measures in this area is the identification and reform of corruption-prone bottlenecks. Municipal processes relating to the assessment, determination, calculation, and collection of payments should be continuously evaluated to identify points at which discretion may be exercised subjectively, delays may be intentionally created, payments outside prescribed tariffs may be demanded, or unlawful advantages may be granted. This approach is consistent with integrity risk

management, which requires organizations to identify and assess corruption risks and design proportionate controls to address them (Oecd, 2020).

From this perspective, reducing the concentration of discretion within financial and administrative processes constitutes one of the most important preventive measures. The greater the authority one official possesses to determine an amount, resolve a case, and collect payment, particularly where the decision remains without effective review, the greater the opportunity for misuse of administrative position. Accordingly, wherever the nature of the activity permits, decision-making criteria should be standardized to the greatest possible extent and processes should be made less dependent upon individual officials.

A distinction must be drawn in this regard between “administrative discretion” and “arbitrary discretion.” Administrative discretion is unavoidable in many areas of urban governance; however, it must be exercised within the framework of law, clear standards, reviewability, and the availability of appeal. Effective prevention does not seek to eliminate all discretion but rather to legalize, structure, and make its exercise controllable. Another important strategy is segregation of sensitive duties. Where one person is simultaneously responsible for assessing, calculating, approving, and collecting a payment, opportunities for abuse and collusion increase. By contrast, segregation of duties allows one individual’s decision to be reviewed by another person or unit at a subsequent stage. The OECD similarly emphasizes an appropriate control environment, clear allocation of responsibilities, proportionate controls, and independent internal auditing within the frameworks of internal control and risk management (Oecd, 2020).

Meritocracy in recruitment, appointment, and promotion is also a central component of organizational prevention. Employees assigned to sensitive financial and administrative positions should possess professional qualifications, appropriate legal and administrative knowledge, and the requisite standards of public integrity. Appointment based on non-professional relationships or considerations unrelated to occupational criteria not only diminishes organizational effectiveness but may also facilitate the emergence of informal networks of power and protection for improper conduct. The OECD similarly recognizes merit-based human-resource systems as a foundation of an organizational culture of integrity (Oecd, 2020).

Alongside meritocracy, prevention and management of conflicts of interest are of particular importance. A conflict of interest arises where an official’s or employee’s personal interests or private relationships may influence the impartial performance of public duties. Within municipalities, such circumstances may arise in construction cases, contracts, transactions, tenders, or the determination and collection of payments. Identification of conflict-of-interest situations, mandatory disclosure, and, where necessary, recusal of the interested person from decision-making processes can reduce corruption risks before criminal conduct develops. OECD standards likewise identify prevention and management of conflicts of interest as an important component of public-integrity systems (Oecd, 2020).

Another measure is the establishment of a corruption-risk management system within municipalities. Under such a system, urban management should classify activities according to their level of corruption risk. For example, a process involving collection of a substantial amount from a citizen in which the administrative official also possesses discretion to determine or calculate the amount naturally presents greater risk than a simple administrative process. Controls should therefore be correspondingly stronger. Such an approach allows supervisory resources to be concentrated on high-risk situations rather than being distributed uniformly and without prioritization.

From the OECD perspective, internal control and risk management are not merely mechanisms for detecting corruption after it has occurred; they are also instruments for preventing fraud and corruption and should be implemented through periodic risk assessment, warning indicators in sensitive processes, and continuous monitoring (Oecd, 2020).

Organizational prevention in municipalities may therefore be understood as a form of *ex ante* prevention through structural reform: instead of waiting for an offense to occur, the organization creates conditions that make unlawful conduct more difficult and concealment less feasible.

4.2.2. *Situational Prevention, Transparency, and Financial Oversight*

The second dimension of preventive criminal policy is situational prevention. Under this approach, the principal objective is to alter the conditions that facilitate crime. Instead of concentrating exclusively on the personality of the offender,

opportunities for criminal conduct should be reduced, the probability of detection increased, and the cost of unlawful behavior raised (Clarke, 1997).

In the context of unlawful collection, financial transparency is the most important instrument of situational prevention. A citizen should know the amount payable for a particular service, the legal basis for that amount, the method by which it has been calculated, and the official channel through which payment must be made. The clearer the information concerning the lawful amount, applicable tariff, calculation basis, and procedures for objection, the more limited the opportunity to demand additional sums. This issue is directly connected with the principle of the rule of law. A payment demanded from a citizen must be founded on a statute or valid regulation, and an administrative official may not demand an amount lacking legal basis merely by reference to administrative custom, an oral instruction, or internal practice. Article 600 of the Islamic Penal Code similarly provides criminal liability, subject to its statutory conditions, for officials who collect money or property, or order its collection, contrary to law or in excess of legal provisions, and expressly extends the rule to municipal officials and employees (Zeraat, 1998).

Accordingly, transparency of tariffs and formulas used to calculate municipal charges should be regarded as a direct mechanism for preventing offenses falling under Article 600. Where a citizen knows the lawful amount, the difference between the statutory amount and the amount demanded can more readily be recognized, thereby increasing the possibility of reporting or challenging the demand.

At the international level, transparency, access to information, and accountability are likewise treated as fundamental elements of corruption-prevention policy. International anti-corruption standards emphasize transparency, sound administration of public affairs, and societal participation as part of preventive measures (Oecd, 2020).

Another important strategy is the digitalization of financial and administrative processes. The more financial interaction between citizens and officials moves away from cash payments and informal contacts and is recorded within official electronic systems, the less opportunity exists for demanding payments outside authorized channels. Electronic recording of transactions also permits supervisory bodies to reconstruct decision-making processes and identify abnormal patterns of conduct.

Nevertheless, digitalization is not synonymous with transparency. Where recorded information is inaccessible to supervisory institutions or the system lacks capabilities for control and data extraction, technology may merely alter the form of the process. Municipal financial systems should therefore possess functions for traceability, reporting, discrepancy control, and generation of alerts in anomalous cases.

From this perspective, information technology can evolve from a simple recording mechanism into an active preventive instrument.

Internal auditing and financial supervision complement transparency and technological controls. Auditing should not be confined to reviewing documents after the conclusion of a financial period; it should be capable of identifying vulnerable points and abnormal patterns during ongoing organizational activities. Within the public-integrity framework advocated by the OECD, internal auditing should perform an independent role in evaluating internal controls and the management of corruption risks (Oecd, 2020).

A distinction should be drawn among three levels of supervision: ex ante supervision, concurrent supervision, and ex post supervision. Ex ante supervision prevents the creation of high-risk decisions or operations; concurrent supervision permits deviations to be corrected as they occur; and ex post supervision, in addition to detecting misconduct, can be used to reform structures and prevent recurrence.

The purpose of supervision should therefore not be confined to “finding the person at fault”; supervisory findings should also be used to reform processes. If multiple instances of unlawful payment collection are identified within a municipal unit, an appropriate response consists not merely of taking action against the offending employees but also of examining why the structure of the unit permitted repeated misconduct.

Increasing the likelihood of detection is also highly important. From the standpoint of situational prevention, severe punishment will have stronger deterrent effects where an individual perceives a genuine probability that unlawful conduct will be detected and prosecuted. Digital recording of decisions, financial controls, segregation of duties, auditing, and mechanisms for reporting violations may therefore operate alongside the criminal sanction established by Article 600 to increase the probability of detection.

Consequently, situational prevention in municipalities should rest upon four principal elements: reducing opportunities for offending, increasing transparency, enhancing traceability of financial operations, and increasing the probability of detection and accountability.

4.2.3. *Social, Cultural, and Participatory Prevention*

The third dimension of preventive criminal policy is social and participatory prevention. Even where administrative structures are reformed and financial controls strengthened, the preventive system will remain seriously deficient if the organizational culture is not sensitive to unlawful collections or citizens are unaware of their rights.

At the organizational level, establishing a culture of public integrity is of fundamental importance. Organizational culture encompasses the values and norms shaping employee behavior. Where unlawful payments are regarded as ordinary practice within an organization or employees' misconduct is disregarded on the ground that it reflects "existing practice," the likelihood of recurrence increases. Conversely, an organization that genuinely promotes compliance with law, accountability, and administrative integrity has greater capacity to prevent corruption.

Domestic research concerning administrative corruption in municipalities has likewise emphasized the influence of cultural, managerial, economic, and political factors in shaping employee misconduct ([Aghazadeh et al., 2018](#)). Reform of organizational culture should therefore accompany regulatory reform, because increasing the volume of regulation alone cannot be expected to transform employee behavior.

Continuous employee training constitutes one of the principal mechanisms in this field. Employees working in revenue, urban planning, finance, contracts, and other sensitive municipal units involved in payment-related activities should be continuously familiarized with the limits of their legal authority, regulations governing receipt of payments, conflict-of-interest rules, disciplinary and criminal responsibilities, and procedures for reporting suspicious conduct. With respect to conduct capable of falling within Article 600 of the Islamic Penal Code, the optimal policy is not merely to prosecute and punish the offender after commission of the offense. Rather, the circumstances in which the unlawful conduct can occur should be restricted from the outset. In other words, effective prevention of the offense contemplated in Article 600 within municipalities requires integration of criminal law with administrative law, financial-control systems, urban management, and social participation.

Ultimately, the appropriate criminal policy in this field may be described as moving away from a purely reactive model toward one in which legalization and structuring of discretion, transparency of financial collections, digitalization of procedures, corruption-risk management, financial control, a culture of administrative integrity, and citizen participation operate alongside criminal sanctions. Such a model not only reduces the probability of unlawful collection but also strengthens citizens' trust in urban management and the legitimacy of municipal financial decisions.

Such training should be moved beyond a purely theoretical and ceremonial form and instead focus on real-world situations. For example, an employee should know what obligations arise where a citizen offers money to expedite an administrative process, where a superior orders collection of an amount outside the prescribed tariff, or where a colleague demands money outside the official system, and should know the proper channel through which such conduct must be reported.

Alongside employee training, raising citizen awareness is important. Citizens should know that every payment demanded by a municipality must have a legal basis and must be made through an official payment channel. Public disclosure of tariffs, availability of electronic systems for calculating municipal charges, publication of objection procedures, and establishment of responsive complaint mechanisms transform citizens from passive parties to transactions into informed monitors.

This issue is also consistent with international anti-corruption principles, under which societal participation, transparency, and accountability constitute elements of preventive policy ([Oecd, 2020](#)).

One of the most important instruments of social participation is the reporting of misconduct and protection of whistleblowers. In many cases, employees or citizens become aware of unlawful conduct earlier than official supervisory authorities. If these individuals remain silent because of fear of occupational, administrative, or social repercussions, the possibility of early detection is diminished.

The OECD emphasizes the provision of clear and reliable reporting channels and the protection of whistleblowers and regards the creation of a safe environment for raising concerns about integrity as an element of an open organizational culture (Oecd, 2020).

Municipalities should therefore establish mechanisms in which reports of misconduct are characterized by three features: accessibility, confidentiality, and protection against retaliation. Such mechanisms can contribute substantially to the early detection of unlawful conduct.

Senior managers also play a crucial role in this context. An anti-corruption organizational culture cannot emerge without genuine managerial commitment. Where employees observe that violations by certain individuals are ignored because of their administrative position or personal relationships, the organizational message shifts toward normalization of corruption. Conversely, equal application of the rules to both managers and employees can increase trust in the system of administrative integrity.

A distinction should likewise be drawn between “isolated severity” and a “sustainable accountability system.” Severe punishment of one employee after a violation becomes publicly known does not by itself constitute preventive policy. Preventive policy exists where employees know in advance which conduct is prohibited, how prohibited conduct will be detected, to which authority it should be reported, and what forms of responsibility will arise if it is committed.

At the societal level, participation by civil-society organizations, the media, universities, and citizens may also contribute to greater transparency. Such participation must, of course, occur within the framework of legal authority and respect for individuals’ rights. The objective of public oversight is not to replace formal supervisory bodies but to complement their capacities by expanding access to information and facilitating early identification of problems.

From this perspective, social prevention should be regarded as complementary to the preceding two dimensions. Organizational reform without a culture of integrity may encounter resistance from employees; transparency without citizen awareness may remain unused; and technology without a culture of reporting and accountability may become little more than an information-recording system.

Examination of these three dimensions demonstrates that preventive criminal policy concerning unlawful municipal collections must be multilayered and integrated. At the first level, administrative structures should be reformed and corruption-prone bottlenecks, conflicts of interest, inappropriate concentration of discretion, and weaknesses in meritocracy should be controlled. At the second level, transparency, information technology, recording and traceability of financial operations, auditing, and multilayered controls should reduce opportunities for offending and increase the probability of detecting unlawful conduct. At the third level, training, cultural reform, citizen participation, and protection of whistleblowers should create a social and organizational environment unfavorable to corruption.

Prevention of unlawful collections therefore cannot be reduced merely to “increasing punishment” or “increasing supervision.” The appropriate strategy is to create a system in which unlawful collection is difficult, detectable, reportable, and costly, while lawful conduct for both officials and citizens is simple, transparent, and predictable. Such an approach is also consistent with contemporary anti-corruption models based on risk management, which move away from exclusively reactive measures and emphasize risk anticipation, situational control, use of data, transparency, and accountability (Oecd, 2020).

5. Conclusion

The analysis conducted in this study demonstrates that the collection of unlawful payments in municipalities is a multidimensional phenomenon that cannot be reduced solely to the criminal conduct of an individual employee or administrative official. The diversity of municipal revenue sources, multiplicity of regulations governing public collections, existence of administrative discretion, direct interaction between employees and citizens, and variations in the level of supervision over revenue processes may, in the absence of effective controls, create favorable opportunities for the emergence and continuation of unlawful conduct. The principal finding of the present study is therefore that effective responses to this phenomenon require a transition from a purely penal and reactive approach toward a multilayered preventive criminal policy capable of identifying and reforming facilitating factors and conditions before an offense occurs.

Within this framework, Article 600 of the Islamic Penal Code, enacted in 1996, constitutes the principal criminal-law basis considered in this study. By criminalizing the collection of payments or financial demands contrary to statutory provisions by

relevant officials and employees, the provision protects the principle of legality of public revenues and individuals' financial rights. The analysis nevertheless demonstrates that the existence of criminal sanctions alone cannot eliminate the conditions giving rise to unlawful conduct because the offense typically emerges at the final stage of a process that may have been characterized from the outset by deficiencies in organizational design, concentration of discretion, lack of transparency, or ineffective internal controls. Criminal responses must therefore operate alongside *ex ante* and preventive mechanisms rather than replace them.

From the perspective of organizational and administrative prevention, the study concludes that the first step should be identification and reform of corruption-prone bottlenecks. Segregation of functions in the stages of assessment, calculation, approval, and collection; reduction of concentrated discretion; clear allocation of responsibilities; meritocracy; management of conflicts of interest; and establishment of corruption-risk management systems can reduce the likelihood of misuse of administrative position. This approach is consistent with OECD perspectives on risk management and internal control, according to which risk-management systems should identify vulnerabilities before corruption occurs and establish proportionate controls to address them. Independent internal auditing should likewise link the results of its examinations not only to the detection of irregularities but also to the reform of high-risk processes.

A second major conclusion concerns the necessity of situational prevention and enhanced financial transparency. Under this approach, rather than concentrating solely on the personal characteristics of the offender, opportunities for unlawful conduct should be reduced and the probability of detection increased. Transparency of tariffs, clarity of the legal basis underlying each financial demand, the ability to observe the method of calculating the amount, use of official payment channels, and electronic recording and traceability of financial operations therefore constitute central preventive mechanisms. Under these conditions, citizens are able to assess the legality of the amount demanded before making payment, while urban management possesses greater capacity to identify discrepancies and abnormal patterns. Situational prevention likewise emphasizes reducing opportunities and increasing the risks associated with offending through modification of environmental conditions.

Information technology should not, under this model, be regarded merely as a means of providing services electronically; it should instead be utilized as part of the preventive-control system. Recording all modifications, ensuring traceability of decisions, automatically comparing lawful amounts with amounts actually demanded, generating alerts for abnormal changes, and restricting user access according to organizational responsibilities can reduce the dependence of revenue processes on individual discretion. Digitalization therefore acquires genuine preventive value only when accompanied by traceability, control, and reporting capabilities.

Transparency and citizen participation constitute another link in this preventive system. A citizen who knows applicable tariffs, the legal basis for a demand, the method of calculation, and the official payment channel possesses greater capacity to resist an unlawful demand. From this perspective, international anti-corruption standards regard social participation, increased public awareness, and access to information as important elements of corruption prevention. At the domestic level, legislation concerning freedom of information, promotion of administrative integrity and combating corruption, and protection of corruption whistleblowers each contributes part of the legal capacity necessary for establishing such a system.

Corruption reporting and whistleblower protection should likewise be treated as mechanisms for early detection of unlawful conduct. Many forms of misconduct may not be immediately visible to formal supervisory units, whereas employees, managers, or citizens involved in the revenue process may be the first individuals to become aware of them. Establishing clear, confidential, and trustworthy reporting channels and protecting whistleblowers from retaliatory measures can therefore increase both detection and preventive capacity.

Ultimately, the findings demonstrate that the appropriate model for preventing unlawful municipal collections is an integrated, multilayered, and risk-based model. At the first level, organizational structures and administrative processes are reformed through segregation of duties, conflict-of-interest management, meritocracy, and risk management. At the second level, financial transparency, electronic systems, recording and traceability of operations, oversight, and auditing reduce opportunities for offending and concealment of unlawful conduct. At the third level, employee training, a culture of administrative integrity, citizen participation, and protection of whistleblowers strengthen the social capacity for prevention and detection. Within this structure, the criminal response and Article 600 of the Islamic Penal Code assume the position of ultimate enforcement mechanisms for conduct possessing a criminal character. Effective prevention of unlawful collection is therefore achieved when municipal revenue processes are designed from the outset in such a way that unlawful receipt becomes

difficult, visible, reportable, and detectable, while lawful collection remains clear, transparent, traceable, and predictable for both citizens and employees. Such an approach can, in addition to reducing opportunities for crime, promote administrative integrity, strengthen public trust, protect citizens' financial rights, and enhance the accountability of urban management.

Ethical Considerations

All procedures performed in this study were under the ethical standards.

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Conflict of Interest

The authors report no conflict of interest.

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