Administrative Oversight of Local Administration Performance in the Iraqi and Lebanese Legal Systems: A Comparative Study

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Abstract

This study examines administrative oversight of local administration performance in the Iraqi and Lebanese legal systems through a comparative legal approach. It focuses on the relationship between administrative decentralization, local autonomy, and the supervisory powers exercised by central and specialized oversight authorities. The study aims to determine whether existing oversight mechanisms contribute to legality, administrative efficiency, financial accountability, and improved local service delivery without undermining the independent exercise of local competences. It analyzes the principal legal foundations of administrative oversight in both countries and evaluates mechanisms such as administrative tutelage, prior approval, suspension and annulment of local decisions, ministerial and gubernatorial supervision, administrative inspection, and preventive and subsequent financial control. The analysis shows that Iraq has moved toward broader administrative decentralization, particularly after the constitutional and legislative reforms that strengthened the powers of governorates not incorporated into a region. However, overlapping competences, institutional fragmentation, and unclear boundaries between federal and local authorities continue to reduce the effectiveness of supervision and complicate accountability. In Lebanon, the municipal system is more institutionally established and is supported by a developed framework of administrative tutelage and financial oversight. Nevertheless, extensive central intervention and multiple supervisory procedures may constrain municipal autonomy and delay local decision-making. The study finds that effective administrative oversight should not be measured by the number or intensity of supervisory bodies but by the clarity of their competences, proportionality of intervention, quality of information, and ability to connect legality with measurable administrative performance. It concludes that both systems require a more performance-oriented model of supervision based on clearly allocated powers, institutional coordination, selective prior control, effective subsequent review, improved administrative data, and safeguards that preserve local autonomy while ensuring responsibility and accountability.

Keywords: Administrative Oversight; Local Administration; Administrative Decentralization; Local Autonomy; Iraq; Lebanon.

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1. Introduction

Local administration represents one of the principal institutional mechanisms through which the modern state reconciles national unity with the practical necessity of responding to local needs. The expansion of governmental functions, the increasing technical complexity of public services, and the diversity of territorial needs have made it difficult for central authorities to manage all administrative affairs directly and effectively. Administrative decentralization therefore emerged as a means of distributing public responsibilities among legally recognized local units that possess a degree of administrative and financial independence while remaining within the general legal and political structure of the state. The importance of local administration lies not only in reducing the administrative burden placed on central authorities but also in bringing decision-making closer to citizens, allowing local institutions to identify priorities, organize services, allocate available resources, and respond more rapidly to social and economic requirements. In Iraq, the development of decentralization after the political and constitutional transformations that followed 2003 significantly expanded the place of governorates and local authorities within the administrative system, particularly through the constitutional framework and Law No. 21 of 2008 on Governorates Not Incorporated into a Region. The evolution of local governmental competences has nevertheless been accompanied by continuing uncertainty concerning the precise boundaries between federal and local authority (Hatem, 2009). The practical transfer of competences has similarly generated difficulties concerning the division of powers, administrative coordination, and the institutional capacity of local administrations to exercise transferred responsibilities effectively (Kadhim, 2016). Recent studies of Iraqi local government continue to identify questions surrounding the scope of local jurisdictions and the relationship between legally granted powers and the institutional conditions necessary for their effective exercise (Al-Assad, 2025).

Administrative decentralization does not, however, imply institutional separation from the state or freedom from legal control. A decentralized local authority remains a component of public administration and continues to exercise public powers derived from constitutional or legislative authorization. The existence of local autonomy consequently creates a parallel requirement for oversight capable of ensuring that local authorities remain within their legal competences, respect the public interest, administer public funds properly, and provide services in accordance with the purposes for which their powers were granted. The classical conception of administrative oversight primarily concentrated on legality, competence, form, and procedural regularity, yet contemporary local governance requires a broader approach. A local administration may comply with formal legal requirements while still demonstrating weak performance, delayed project implementation, inefficient expenditure, poor service quality, or inadequate responsiveness to citizens. Oversight must therefore be understood as a legal and administrative mechanism for ensuring both conformity with law and the proper exercise of decentralized competence. Iraqi scholarship on the supervisory jurisdiction exercised over local authorities has long emphasized that decentralization remains legally connected to oversight because the grant of local powers cannot exclude mechanisms that preserve the unity of the legal order (Al-Badiri, 2012). The regulatory framework governing supervision under Law No. 21 of 2008 likewise reflects an attempt to reconcile local powers with institutional control (Al-Zubaidi, 2020). More recent examination of provincial decision-making indicates that the effectiveness of decentralization depends substantially on clarity in the allocation of decision-making authority and the reduction of institutional uncertainty surrounding local competences (Al-Isawi, 2025).

The Lebanese experience presents a different historical and institutional configuration. Municipal administration in Lebanon developed within a comparatively older legal tradition in which municipalities possess legal personality and recognized local competences, but their activities remain subject to various forms of administrative tutelage. The Lebanese system has historically placed substantial importance on the relationship between municipal independence and central supervision, particularly because local authorities perform functions closely connected with public services, local development, municipal finance, public works, and community organization. The legal organization of municipalities establishes an independent sphere of municipal decision-making while simultaneously making certain decisions subject to supervision by the district commissioner, governor, or Minister of Interior. The traditional Lebanese understanding of municipal administration therefore combines decentralization with a system of tutelary oversight intended to protect legality and the public interest. The institutional foundations of Lebanese municipal organization and the legal position of municipalities were examined in early administrative scholarship as central features of the country's decentralized administrative structure (Al-Asta, 1997). The legal interpretation of the Municipalities Law likewise demonstrates that municipal autonomy operates within a framework of

expressly defined supervisory powers rather than complete independence from central administration (Nakhle, 1998). The continuing debate over Lebanese decentralization shows that the fundamental issue remains how far decentralization can be expanded without weakening administrative coherence or, conversely, allowing central tutelage to prevent genuine local self-administration (Al-Majdoub, 2010).

The relationship between oversight and autonomy is therefore inherently delicate. If administrative supervision is too weak, decentralization may produce fragmented performance, misuse of resources, inconsistent implementation of public policies, and insufficient accountability. If supervision is excessively broad, the local authority may lose the capacity to make timely decisions and become functionally subordinate to the central administration. The legal challenge is not to choose between oversight and autonomy but to design a supervisory system in which each performs its proper function. Local independence must permit local authorities to make and implement decisions falling within their legally assigned competences, while oversight must intervene when local action violates law, exceeds competence, threatens public funds, or reveals serious deficiencies in performance. This distinction is especially important because administrative tutelage differs from ordinary hierarchical authority. In a centralized administrative hierarchy, the superior authority ordinarily enjoys broad powers to issue instructions, modify decisions, and direct subordinate bodies. In decentralized administration, by contrast, the supervising authority should possess only those powers expressly conferred by law. General principles of administrative organization distinguish decentralization from hierarchy precisely because decentralized entities exercise legally protected competences that cannot automatically be replaced by the will of the center (Habish, 1999). The Iraqi experience further demonstrates that ambiguity between centralization and decentralization can create disputes over the legal position of governorates and their relationship with federal institutions (Al-Rubaie, 2011).

The problem becomes more complex when the object of supervision is administrative performance rather than merely the legality of individual decisions. Performance includes the capacity of local authorities to transform legal competences into measurable administrative outcomes. It encompasses the efficient use of resources, timely completion of projects, continuity and quality of public services, internal administrative organization, observance of financial rules, and achievement of objectives associated with local development. Studies examining decentralization and local development in Iraq have emphasized that the effectiveness of decentralized structures depends not merely on transferring formal powers but on creating conditions that enable local authorities to use those powers productively (Ahmad, 2024). Research on the implementation of local policies after 2005 similarly indicates that decentralization requires institutional arrangements capable of translating local authority into actual policy implementation (Abd al-Ghani, 2020). In Lebanon, municipal experience also shows that local development is inseparable from the administrative and institutional capacities available to municipal authorities (Abu Al-Hassan, 2020). This means that performance oversight should not be reduced to identifying errors after they occur. Its broader function is to reveal deficiencies, determine their causes, distinguish illegality from incapacity, and improve administrative processes without taking over the local authority's lawful sphere of decision-making.

Administrative oversight can operate through different mechanisms and at different stages. Certain forms of supervision precede the implementation of local decisions and are intended to prevent unlawful or financially dangerous action before it produces consequences. Other forms operate after decisions have been implemented and examine records, accounts, conduct, or results. Inspection bodies may investigate workflow, employee conduct, documentation, and implementation. Ministers and governors may possess supervisory or coordinating powers within legally defined limits. Administrative tutelage may include approval, suspension, annulment, or other interventions in specified local decisions. Financial supervisory institutions may examine whether expenditure is consistent with approved appropriations and lawful purposes. The cumulative effect of these mechanisms determines whether oversight functions as a rational system of accountability or as a collection of overlapping controls. In Iraq, analyses of the legal regulation of local authority oversight have identified the necessity of clearly defining supervisory jurisdiction in order to prevent duplication and uncertainty (Al-Saleh, 2013). In Lebanon, studies specifically devoted to administrative oversight of municipalities show that the intensity and diversity of tutelary controls constitute a defining characteristic of the relationship between municipalities and the central state (Rammal, 2017). Examination of administrative and financial oversight in Lebanese municipalities similarly demonstrates that formal supervisory structures can affect both legality and the practical effectiveness of municipal activity (Ubaid, 2018).

The comparative significance of Iraq and Lebanon lies in the different institutional tensions displayed by the two systems. Iraq has moved toward a comparatively broader constitutional and legislative recognition of decentralized local competence, but this development has generated recurring questions concerning overlapping authority, transfers of power, coordination between federal institutions and governorates, and the effectiveness of supervisory arrangements. Lebanon possesses a longer municipal tradition and a more established structure of administrative tutelage, but the persistence of central approvals and supervisory interventions raises concerns regarding the extent to which municipal authorities can exercise their competences promptly and independently. Lebanese debates concerning expanded administrative decentralization have accordingly focused on the need to develop a model that combines administrative unity with genuine local capacity (Suleiman, 2014). More recent analysis continues to portray decentralization in Lebanon as a reform opportunity accompanied by concerns about institutional fragmentation and the organization of central-local relations (Al-Hilu, 2025). The two systems therefore offer a useful comparative framework for examining whether oversight protects lawful and efficient local administration or becomes an obstacle to the very decentralization it is intended to regulate.

The objective of this article is to analyze the legal foundations, mechanisms, and practical implications of administrative oversight over local administration performance in Iraq and Lebanon, with particular attention to the balance between supervisory effectiveness and local administrative independence. The study examines administrative tutelage, prior approval, suspension and annulment, ministerial and gubernatorial supervision, administrative inspection, and preventive and subsequent forms of control. It also evaluates whether the structure of supervision in each country supports legality, efficiency, and accountability or instead creates institutional overlap, delay, and excessive intervention. The comparative approach is used to identify both shared principles and structural differences between the Iraqi and Lebanese systems. The central argument is that effective supervision cannot be measured by the number or intensity of supervisory mechanisms. Its effectiveness depends on legal clarity, proportionality, institutional coordination, access to reliable information, and the ability to connect administrative accountability with actual local performance while preserving the legally protected sphere of decentralized decision-making.

2. Legal Foundations and Scope of Administrative Oversight over Local Administration

The legal foundation of administrative oversight begins with the nature of administrative decentralization itself. Decentralization distributes administrative functions among local public entities possessing a degree of legal and institutional independence from the central administration, but this independence remains derivative rather than sovereign. Local authorities do not exercise original state sovereignty; they exercise competences granted and regulated by constitutional or legislative provisions. Administrative decentralization therefore contains two complementary elements: recognition of an independent sphere of local action and continued incorporation of local units within the general legal order of the state. The first element requires respect for local decision-making, while the second justifies supervision intended to protect legality, public resources, and administrative coherence. Iraqi administrative law recognizes this distinction through the organization of non-regional governorates and the attribution of legislative, supervisory, and executive competences to local institutions. The development of this framework after 2003 marked an important departure from stronger traditions of centralized administration (Hatem, 2009). The formation and jurisdiction of Iraqi local authorities consequently depend on legislation that identifies the institutions entitled to act locally and the scope within which those institutions may exercise public authority (Hassan & Qasimi, 2023). The legal status of local governments cannot therefore be understood by examining decentralization alone; it must be analyzed together with the supervisory mechanisms that define the outer limits of local competence.

Article 2 of the amended Iraqi Law No. 21 of 2008 is particularly significant because it describes the provincial council as the highest legislative and supervisory authority within the administrative boundaries of the governorate. This formulation indicates that local administration is not intended to function merely as a territorial extension of federal ministries. The provincial council is given an identifiable legal sphere in which it participates in regulating and supervising local affairs. Iraqi writing on the legislative jurisdiction of provincial councils has emphasized the importance of defining this sphere in relation to federal legislation and constitutionally allocated competences (Awda, 2019). The practical importance of local decision-making has become even more evident as governorates have assumed broader responsibilities and have been required to coordinate with central institutions in implementing administrative and developmental functions (Abd al-Ridha, 2024). Yet

the existence of local competence does not eliminate federal interests. National policy, constitutional supremacy, financial integrity, and the lawful exercise of administrative powers remain matters in which central authorities possess legitimate concerns. The central question is therefore not whether the center may exercise oversight, but whether such oversight is legally defined and exercised in a manner consistent with the decentralized status of the local authority.

Administrative oversight in this context differs fundamentally from unrestricted hierarchical control. Hierarchical power permits a superior authority to issue binding instructions to subordinates, review their conduct, modify or withdraw decisions, and in many circumstances substitute its own judgment for theirs. Such powers are characteristic of centralized administration because the subordinate administrative unit lacks an autonomous legal sphere against the superior authority. Administrative tutelage over decentralized entities is narrower. It exists only where the law provides for it and should be interpreted in accordance with the principle that the decentralized authority retains original competence within its statutory field. Iraqi scholarship on oversight and supervision under Law No. 21 has highlighted the need to distinguish lawful control from arrangements that would effectively restore centralized command over governorates (Al-Zubaidi, 2020). Earlier analyses of supervisory jurisdiction similarly indicate that supervision over local authorities must derive from legislation and should not be assumed merely from the general position of central authorities within the state (Al-Badiri, 2012). This distinction is essential for performance because uncertainty regarding who possesses final authority over a local decision can delay implementation, weaken responsibility, and encourage administrative bodies to transfer accountability to one another.

The Iraqi constitutional structure adds complexity to this relationship because the Council of Ministers possesses responsibility for planning and executing general state policy while decentralization simultaneously recognizes an operational sphere for governorates not incorporated into a region. Article 80 of the 2005 Constitution establishes broad federal executive responsibilities, including supervision of ministries and other executive institutions. This constitutional function supports coordination and policy coherence, but it cannot automatically be interpreted as granting ministries unrestricted authority over every matter assigned to local government. The practical problem of transferring competences illustrates the difficulty of drawing this boundary. Research concerning the transfer of powers from the federal government to local administrations has identified institutional ambiguity and implementation difficulties as central obstacles to the practical realization of decentralization (Kadhim, 2016). The relationship between centralization and decentralization in non-regional governorates has likewise been characterized by legal tension over the extent of local autonomy and continuing central administrative influence (Al-Rubaie, 2011). A coherent interpretation therefore requires federal supervision to focus on national policy, legality, and matters reserved to federal authority while permitting local institutions to exercise discretion within their assigned competences.

Lebanon approaches the same issue through a municipal legal framework in which administrative decentralization coexists with a comparatively structured system of tutelage. Legislative Decree No. 118 of 1977 constitutes the principal legal framework for municipalities and establishes municipal councils as authorities capable of making decisions concerning local affairs. Article 54 is particularly important because it provides that municipal council decisions are generally effective in their own right except where the law expressly subjects them to approval. The rule of immediate effectiveness reflects an essential characteristic of decentralization: a decision made by the competent municipal body should ordinarily produce legal effects without requiring the continuous substitution of central will. Lebanese commentary on municipal legislation has treated this principle as central to understanding the legal personality and functional independence of municipalities (Nakhle, 1998). The institutional structure of municipalities has likewise traditionally been understood as combining locally exercised competence with statutory mechanisms of central supervision (Al-Asta, 1997). The significance of Article 54 lies therefore not in eliminating tutelage but in establishing an interpretive hierarchy: local effectiveness is the rule and prior central approval must remain an exception grounded in an explicit legal provision.

The principle that prior approval should be exceptional has important consequences for local performance. If every local decision required central approval, the legal recognition of local competence would become largely nominal. Municipal authorities must frequently make decisions concerning local services, public works, roads, markets, sanitation, urban management, and other matters requiring responsiveness to immediate circumstances. A generalized system of prior approval would introduce delay into routine administration and weaken the capacity of municipalities to respond to citizens. Lebanese analysis of administrative decentralization has therefore repeatedly emphasized that the effectiveness of decentralization

depends on the actual ability of local institutions to act rather than merely their formal legal existence (Suleiman, 2002). Research examining Lebanese municipal practice has also identified administrative obstacles that limit the ability of municipalities to transform legal competences into effective local action (Sader, 2002). At the same time, complete absence of prior supervision in particularly sensitive financial or regulatory matters could expose public funds and broader public interests to substantial risk. The legitimate scope of approval must consequently be selective, proportionate, and linked to matters in which the legislature has determined that prior examination is necessary.

Lebanon's administrative tutelage is made more explicit through Article 56 of Legislative Decree No. 118 of 1977, which identifies supervisory roles for the district commissioner, governor, and Minister of Interior. This three-level structure reflects an attempt to organize central oversight territorially and functionally, but it also illustrates the potential tension between supervision and municipal autonomy. The presence of several supervisory authorities can enhance legality by ensuring that local decisions receive examination at appropriate administrative levels. Yet multiplicity can also create duplication, delay, or uncertainty where the subject matter and effect of each authority's intervention are not sufficiently differentiated. Detailed study of municipal oversight in Lebanon has demonstrated that administrative supervision can significantly influence the practical exercise of municipal powers, particularly where approval and review procedures are extensive (Rammal, 2017). The broader Lebanese decentralization debate similarly recognizes that meaningful reform requires clearer relations between the central state and local entities (Al-Hilu, 2025). The quality of supervision therefore depends not only on the existence of legal authority but also on whether that authority is sufficiently precise to prevent the supervisory process from becoming a substitute for municipal administration.

The scope of administrative oversight should also be understood in relation to the concept of performance. Traditional administrative law often evaluates public decisions according to competence, form, procedure, purpose, and conformity with substantive legal rules. These criteria remain indispensable, but they do not fully capture whether a local authority is functioning effectively. Performance oversight examines how administrative powers are exercised in practice and whether the local authority achieves the purposes associated with those powers. A project may have been lawfully approved yet remain unfinished for unreasonable periods. Expenditure may formally comply with budgetary procedures but yield little public value. A municipal department may follow formal procedures while citizens experience persistent delays or poor-quality services. Local administration therefore requires oversight capable of identifying organizational weaknesses as well as legal violations. The connection between decentralization and local development in Iraqi governorates illustrates how the success of local administration depends on the practical use of decentralized powers (Ahmad, 2024). The management of financial resources in non-regional governorates similarly demonstrates that financial authority is central to the effective operation of local institutions (Ahmad, 2023). Oversight of performance must consequently examine both the legal basis of action and the administrative results produced by the use of public authority and resources.

Financial autonomy occupies a particularly important position within this framework because local administrative independence cannot function effectively without resources. A local authority that formally possesses extensive powers but lacks control over financial planning or depends on uncertain central allocations may be unable to perform its responsibilities. Conversely, the possession of financial resources without effective safeguards can create opportunities for waste, unlawful expenditure, or weak accountability. In Iraq, the relationship between financial management and provincial competence has become increasingly important as local administrations assume responsibilities requiring budgeting, contracting, and project implementation (Ahmad, 2023). In Lebanon, longstanding study of municipal finance has demonstrated that local administrative activity is closely connected to the legal organization of revenues, expenditures, and financial controls (Hayek, 1985). Contemporary analysis of municipal finances has further emphasized structural weaknesses that restrict the capacity of municipalities to respond effectively to economic and social needs (Atallah et al., 2014). Administrative oversight must therefore protect public funds without depriving local authorities of the financial flexibility necessary to carry out legally assigned functions.

The legitimacy of supervisory intervention should ultimately be governed by legality, necessity, and proportionality. Legality requires a clear legal basis for interference in local competence. Necessity requires a connection between the intervention and a legitimate supervisory purpose, such as protecting public money, correcting serious administrative failure,

or ensuring compliance with law. Proportionality requires that the intensity of intervention correspond to the seriousness of the defect. A minor procedural irregularity should ordinarily be addressed through correction rather than institutional sanctions. More serious violations may justify suspension, annulment, or other forms of intervention. The principle becomes particularly important where supervision affects the existence or operation of elected local institutions. Iraqi regulation permits exceptional intervention where provincial councils seriously fail in their functions or violate constitutional and legislative requirements, but such measures should not become mechanisms for overriding lawful local political or administrative choices. The modern challenge is thus to design oversight as a system that reinforces responsible decentralization. Administrative supervision is effective when it identifies unlawful or inefficient conduct, creates incentives for improvement, and preserves accountability while allowing local authorities sufficient space to exercise judgment. It becomes dysfunctional when unclear competences, repetitive approvals, or overlapping institutions make local decision-making slow, defensive, and dependent on continuous central authorization.

3. Mechanisms of Administrative Oversight in Iraq and Lebanon

Administrative oversight over local performance is implemented through a combination of legal mechanisms that differ in their timing, intensity, institutional source, and effect on local autonomy. Some mechanisms operate before a decision becomes effective, while others intervene after implementation. Some focus on individual administrative acts, whereas others examine institutional performance, employee behavior, financial transactions, or the functioning of local councils as a whole. The legal significance of these mechanisms lies in their capacity to transform the general principle of supervision into concrete administrative procedures. In both Iraq and Lebanon, administrative tutelage constitutes an important form of control, but the institutional design differs substantially. Iraq's post-2005 decentralization framework attempts to protect a relatively broad sphere of provincial competence while maintaining federal oversight and specialized financial supervision. Lebanon retains a more structured tutelary tradition in which municipal decisions may be subject to different forms of approval or review by designated supervisory authorities. The effectiveness of either model depends on whether oversight is used to correct illegality and improve performance or whether it instead becomes a continuous barrier to local decision-making. Lebanese scholarship devoted specifically to municipal administrative oversight demonstrates how the legal form of tutelage directly affects the capacity of municipalities to exercise their statutory powers (Rammal, 2017). Iraqi analysis similarly shows that oversight mechanisms under Law No. 21 must be understood in the context of the broader constitutional commitment to administrative decentralization (Al-Zubaidi, 2020).

Prior approval is among the most restrictive forms of administrative tutelage because it intervenes before a local decision can produce its intended legal effects. The local authority may formulate and adopt the decision, but implementation depends on the consent of another administrative or supervisory body. This mechanism can serve legitimate purposes where decisions involve substantial financial obligations, long-term commitments, major regulatory consequences, or sensitive matters affecting national interests. Yet prior approval also creates a direct constraint on local autonomy because the local body's decision is incomplete until the supervising authority gives its consent. The Iraqi system, particularly through the position granted to provincial councils under Law No. 21 of 2008, does not support an interpretation in which all provincial decisions depend on prior federal approval. Such an interpretation would conflict with the purpose of transferring meaningful administrative responsibilities to governorates. Research concerning the legal regulation of oversight over Iraqi local authorities has accordingly emphasized the need to confine supervisory mechanisms to their statutory purposes rather than treating them as an implicit continuation of centralized control (Al-Saleh, 2013). The problem is especially relevant where unclear divisions of competence encourage local authorities to seek central approval defensively even when the law does not clearly require it.

Lebanon provides a more explicit legal framework for differentiating autonomous municipal decisions from those requiring approval. Article 54 of Legislative Decree No. 118 of 1977 establishes the general principle that municipal council decisions are effective without approval except in cases expressly designated by law. This formulation is significant because it places the burden of justification on supervisory intervention rather than on municipal autonomy. The municipal decision does not require central validation simply because it originates from a decentralized authority. Instead, central approval is justified only where the legislature has specifically concluded that the importance or sensitivity of the matter requires prior control. Lebanese legal commentary on municipal organization supports this distinction between the municipality's original decision-making

competence and exceptional tutelage (Nakhle, 1998). The practical operation of administrative and financial oversight, however, may still affect municipal effectiveness when approval requirements are numerous or procedures are slow (Ubaid, 2018). The challenge is therefore not merely doctrinal. Even a legally exceptional approval mechanism can become practically burdensome if supervisory bodies take excessive time, demand repetitive documentation, or interpret their authority broadly.

Suspension and annulment represent another important category of supervisory intervention. Unlike prior approval, these mechanisms generally concern decisions that have already been adopted and may have begun producing legal effects. Suspension temporarily prevents continued implementation, while annulment removes the decision from the legal order. Because these measures interfere directly with an existing exercise of local competence, they require stronger justification and procedural safeguards. In Iraq, Article 20 of the amended Law No. 21 of 2008 demonstrates the seriousness with which intervention in local institutional existence is treated. The dissolution of a provincial council constitutes an exceptional supervisory measure directed not at a single decision but at the functioning of the local institution itself. Such intervention may be connected to serious failure to perform assigned functions or violations of constitutional or statutory obligations. The exceptional nature of dissolution reflects the principle that elected local bodies should not be displaced merely because central authorities disagree with their administrative preferences. Iraqi analyses of local government competences stress that the legal personality and responsibilities of local institutions must be respected within the decentralized system (Al-Assad, 2025). Discussions of decision-making in provincial councils similarly indicate that institutional effectiveness depends on preserving a stable sphere of local authority while establishing mechanisms for responding to serious failures (Al-Isawi, 2025).

The Lebanese system provides an instructive contrast through the role of the State Council and the possibility of suspending challenged municipal decisions. Article 110 of Legislative Decree No. 118 of 1977 does not make suspension an automatic consequence of legal challenge. Instead, a stay of execution requires a specific judicial determination. Although judicial review is analytically distinct from administrative oversight, the rule is relevant to administrative performance because it protects local decisions from automatic paralysis whenever they are contested. Lebanese administrative justice has historically played an important role in defining the legality of administrative action and the limits of supervisory authority (Rostom, 2004). The jurisprudential and institutional development of administrative justice has similarly influenced the legal environment within which municipal decisions and supervisory interventions are assessed (Ghanem, 2003). The principle that challenge alone should not automatically halt execution supports administrative continuity while preserving the possibility of intervention where implementation could produce serious or difficult-to-reverse consequences.

Ministerial and gubernatorial supervision constitutes a further mechanism through which the center interacts with local administrations. In Iraq, Article 80 of the Constitution gives the Council of Ministers responsibility for general policy and the supervision of ministries and state institutions. Ministers retain legitimate interests in ensuring that sectoral policies are implemented consistently and that nationally funded programs comply with applicable standards. Nevertheless, the decentralization of functions to governorates means that ministerial supervision cannot automatically extend to direct management of every local matter. The practical transfer of administrative powers has made this boundary one of the most difficult aspects of Iraq's decentralization process (Kadhim, 2016). Questions concerning the appointment and authority of heads of administrative units likewise illustrate the continuing interaction between centralized administrative traditions and decentralized structures (Abbas & Ayed, 2018). Where a ministry treats decentralized local authorities as ordinary subordinate offices, the distinction between coordination and hierarchy disappears. Effective supervision should therefore concentrate on compliance with national policy, statutory requirements, and sectoral standards while leaving local implementation choices to the competent local authority where the law grants discretion.

Lebanon's Legislative Decree No. 118 of 1977 identifies the district commissioner, governor, and Minister of Interior as important authorities in municipal supervision. This structure reflects the historical organization of administrative tutelage in which different central representatives exercise oversight according to the nature of municipal decisions and the geographical or institutional level involved. The district commissioner is relatively close to municipal activity and can monitor local administrative matters, while the governor operates at a broader territorial level and the minister occupies the central position in national municipal administration. Such differentiation can facilitate supervision by distributing oversight functions across administrative levels, but it may also lead to sequential review and procedural delay. Lebanese discussions of decentralization

have long recognized that the practical autonomy of municipalities depends on the extent to which central administrative representatives may intervene in local decisions (Al-Majdoub, 2010). Arguments for expanded decentralization have consequently called for a clearer and more integrated approach to the relationship between central and local institutions (Suleiman, 2014). The effectiveness of this structure depends on preventing several supervisory bodies from examining the same issue without a clear division of responsibilities.

Administrative inspection provides a more operational form of oversight because it examines not merely the final legality of decisions but the processes through which local administrations function. Inspection can include examination of documents, records, transactions, orders, employee conduct, workflow, implementation practices, and the use of public resources. In Iraq, the Federal Board of Supreme Audit possesses extensive powers to obtain information necessary for audit and supervision. Article 13 of the amended Federal Board of Supreme Audit Law No. 31 of 2011 authorizes access to documents, records, transactions, decisions, field inventories, and explanations. These powers enable oversight to move beyond formal review and investigate whether recorded administrative and financial activity corresponds with actual implementation. The importance of financial records and resource management within local administration has been emphasized in research on non-regional governorates (Ahmad, 2023). The broader system of Iraqi local oversight also depends on the ability of supervisory bodies to obtain accurate information concerning administrative conduct and financial transactions (Al-Zubaidi, 2020). Without access to reliable evidence, oversight risks becoming formalistic because supervisors cannot determine whether projects, expenditures, or administrative procedures have actually produced the results described in official documentation.

Lebanon's inspection framework places particular emphasis on administrative functioning. Article 12 of Legislative Decree No. 115 of 1959 authorizes inspection of public administrations and municipalities with regard to assigned tasks, employee conduct, and workflow. This formulation is significant because it addresses organizational performance rather than limiting inspection to the formal validity of municipal decisions. Employee behavior can directly affect public services through delay, negligence, favoritism, or poor implementation. Workflow can reveal bottlenecks, duplication, inadequate internal coordination, and failures to process municipal matters efficiently. Lebanese research into administrative and financial municipal oversight has highlighted the importance of internal administrative organization in determining the effectiveness of local government (Al-Hindi, 1997). Studies of particular municipalities similarly show that local development depends heavily on the practical functioning of municipal institutions and their administrative capacities (Rabai, 2020). Inspection can therefore serve a corrective purpose when it identifies systemic causes of weak performance rather than focusing exclusively on punitive responses to individual violations.

Preventive oversight represents a further mechanism and is particularly important in financial administration. Its principal objective is to prevent unlawful or financially harmful acts from being implemented. In Iraq, Article 15 of the Federal Financial Management Law No. 6 of 2019 prohibits commitments or expenditures beyond approved appropriations or outside the purposes specified in the federal budget. This form of control protects the legal authority of the budget and prevents local administrative bodies from creating financial obligations without an adequate legal basis. Local financial autonomy does not imply freedom to disregard appropriations, because public expenditure remains governed by legislative and budgetary constraints. The management of provincial financial resources requires a framework in which local authorities can use available funds while remaining accountable for the legal purposes and ceilings governing expenditure (Ahmad, 2023). Preventive control is particularly valuable because some financial consequences become difficult to reverse once contracts are concluded, funds are disbursed, or long-term obligations are undertaken.

Lebanese law provides an especially developed model of preventive financial review through the Court of Accounts. Article 29 of Legislative Decree No. 82 of 1983 makes prior review an important condition for certain transactions, which may not become effective until the competent financial supervisory authority has approved them. Lebanese scholarship on prior administrative oversight by the Court of Accounts has examined the preventive logic of this mechanism and its function in protecting public funds before expenditure occurs (Abu Saad, 2010). The role of institutions connected with the Court of Accounts likewise reflects the broader importance of specialized financial supervision within Lebanese public administration (Al-Qamar, 2018). Preventive financial oversight encourages administrative bodies to prepare complete files, verify legal appropriations, justify intended expenditure, and comply with procedural requirements before entering binding commitments.

Nevertheless, prior financial review can adversely affect local performance when review procedures are slow or applied to routine matters that do not justify intensive control. The supervisory system must therefore distinguish transactions involving significant financial risk from ordinary local administrative operations.

Subsequent oversight complements preventive control by examining acts after implementation. Its advantage is that supervisors can evaluate completed transactions, actual expenditures, collected revenues, project outcomes, and documentary evidence reflecting what occurred in practice. In Iraq, Article 12 of the Federal Board of Supreme Audit Law provides a legal basis for audit based on records, documents, and information supplied by supervised entities. The value of this form of oversight extends beyond detecting isolated violations. Repeated irregularities in procurement, documentation, revenue collection, or project administration may reveal structural weaknesses requiring institutional reform. In Lebanon, the review of final municipal accounts creates an internal sequence of financial accountability in which the accountant prepares accounts, the executive authority examines them, and they are presented to the municipal council. Traditional Lebanese municipal finance scholarship recognized the importance of such accounting arrangements in connecting expenditure with administrative responsibility (Hayek, 1985). Contemporary concern regarding municipal financial capacity reinforces the need for credible financial information and accountability mechanisms capable of distinguishing lack of resources from poor financial management (Atallah et al., 2014).

Preventive and subsequent control should therefore be regarded as complementary rather than competing approaches. Excessive dependence on preventive approval can paralyze local administration by treating every possible defect as something that must be eliminated before action begins. Exclusive reliance on subsequent oversight may allow serious financial or administrative damage to occur before supervisors intervene. A balanced model reserves prior controls for transactions in which legal or financial risks justify intervention and relies more heavily on subsequent examination for routine local operations. This balance is central to performance-oriented oversight because local administrations must retain sufficient speed and flexibility to provide services while remaining accountable for the actual consequences of their decisions. Oversight reaches its highest institutional value when information generated through inspection and audit feeds back into administrative improvement. Supervisory observations should identify causes of delay, recurring financial weaknesses, inadequate documentation, unclear delegation, or organizational defects and should lead to correction of procedures. A control system that repeatedly identifies the same problems without institutional reform may demonstrate formal activity but weak effectiveness. Administrative supervision must therefore progress from detecting noncompliance toward strengthening the capacity of local institutions to perform their legal functions responsibly.

4. Comparative Evaluation of the Effectiveness of Administrative Oversight

The comparative evaluation of Iraq and Lebanon demonstrates that administrative oversight operates within two distinct models of decentralization whose differences substantially influence supervisory effectiveness. Iraq's contemporary decentralized structure developed through constitutional and legislative reforms that sought to strengthen the role of governorates and reduce the dominance of highly centralized administrative practices. Lebanon, by contrast, possesses an older municipal system in which decentralized legal personality is well established but administrative tutelage remains deeply embedded in the organization of central-local relations. The Iraqi problem is therefore closely connected to the coexistence of expanded local authority with continuing uncertainty regarding the allocation and coordination of powers. The Lebanese problem is more directly associated with the breadth and practical effects of supervisory mechanisms that can restrict the speed and independence of municipal decisions. In both systems, the fundamental standard for evaluation is not whether oversight exists but whether it improves lawful and effective local performance. Iraqi examination of local government after 2003 reflects the continuing expansion and redefinition of local jurisdictions (Al-Assad, 2025). Lebanese discussion of administrative decentralization similarly continues to focus on whether reform can strengthen local effectiveness without producing undesirable fragmentation (Al-Hilu, 2025).

Legality remains the first criterion for evaluating oversight. Local authorities exercise public power and must therefore comply with constitutional, legislative, regulatory, and financial rules governing their competence. Effective supervision should detect decisions adopted by an incompetent body, expenditure outside lawful appropriations, misuse of delegated authority, failure to comply with mandatory procedures, and other forms of administrative illegality. Iraq possesses several supervisory

channels capable of addressing these concerns, including federal policy coordination, specialized audit, inspection, and statutory intervention in cases of serious institutional failure. The existence of multiple bodies can provide a strong protective framework because different institutions may identify different types of violations. Yet multiplicity may also weaken legality when competences overlap or supervisory bodies issue inconsistent requirements. Research on supervisory jurisdiction over Iraqi local authorities has identified this need for clear legal boundaries between institutions (Al-Badiri, 2012). Legal analysis of oversight under Law No. 21 has likewise emphasized the importance of organizing supervisory authority without undermining the decentralized competences established by the same legislation (Al-Zubaidi, 2020). The effectiveness of Iraqi legality control therefore depends less on adding new supervisory bodies than on clarifying the respective functions of existing ones.

Lebanon's legality controls benefit from a more mature tradition of municipal legislation and administrative tutelage. The Municipalities Law identifies authorities responsible for supervision, and Lebanese administrative law possesses established procedures for reviewing municipal decisions and financial transactions. This clarity can strengthen legal certainty because municipalities can identify the authorities whose approval or supervision is required. Detailed legal commentary on the Municipalities Law has contributed to defining the relationship between municipal competences and supervisory authority (Nakhle, 1998). The longstanding Lebanese experience with administrative and financial supervision has similarly produced a relatively developed understanding of the institutional mechanisms through which municipalities are controlled (Al-Hindi, 1997). Nevertheless, formal clarity does not necessarily guarantee optimal performance. A supervisory system can be legally organized yet administratively burdensome. Where numerous municipal decisions require interaction with external supervisory bodies, legality review may produce delays that affect service delivery. The comparative lesson is that clarity of supervision is necessary but must be combined with proportionality.

Efficiency provides a second criterion and shifts attention from whether an act is lawful to whether public resources and administrative capacities are used effectively. Local administration exists to produce practical outcomes. A supervisory system that focuses exclusively on formal compliance may fail to identify projects that consume substantial resources while producing minimal results. Performance-oriented oversight should examine completion rates, delays, administrative costs, resource allocation, organizational bottlenecks, and the relationship between expenditure and service improvement. Iraqi research connecting administrative decentralization with local development demonstrates that transferring powers must ultimately be evaluated according to whether local institutions can improve administrative and developmental outcomes (Ahmad, 2024). Studies of policy implementation after 2005 similarly suggest that decentralization becomes meaningful only where legal competences translate into effective local implementation (Abd al-Ghani, 2020). These considerations support a transition from supervision focused primarily on legality toward supervision that incorporates measurable indicators of administrative performance.

Lebanon faces a parallel need, but the evaluation of municipal efficiency must account for structural differences in municipal capacity. Weak performance does not necessarily indicate misconduct or administrative negligence. Municipalities may face insufficient revenue, inadequate staffing, limited technical capacity, or dependence on transfers that restrict their ability to implement projects. Research on Lebanese municipal finances has shown that financial weaknesses can substantially limit local capacity to address economic and social demands (Atallah et al., 2014). Studies of municipal development similarly demonstrate that administrative effectiveness depends on the resources and institutional capacity available to municipalities (Abu Al-Hassan, 2020). Oversight that measures results without accounting for these constraints may incorrectly attribute poor performance to local management when the underlying cause is structural. Effective performance supervision should therefore distinguish controllable administrative failure from limitations produced by the legal and financial environment.

The quality and continuity of local public services provide another important measure. Citizens experience local administration through practical services rather than through the formal design of decentralization. Roads, sanitation, local infrastructure, markets, municipal regulation, environmental services, and other local functions directly affect everyday life. Oversight should therefore assess whether legal and financial arrangements contribute to service reliability, accessibility, timeliness, and responsiveness. Lebanese experience demonstrates that municipal effectiveness is closely linked to the practical ability of local councils to participate in local development and respond to community needs (Rabai, 2020). Earlier assessment

of Lebanese municipal work likewise identified achievements and obstacles that shape the actual quality of local governance (Sader, 2002). In Iraq, the role of local government in achieving broader social and administrative objectives demonstrates that local performance can influence public confidence and territorial stability (Abd al-Ridha, 2024). Oversight must consequently evaluate administration from the perspective of outcomes as well as legal conformity.

Institutional coordination represents one of the most significant weaknesses in the Iraqi context. Decentralization after 2005 created a complex administrative environment in which federal ministries, provincial councils, governors, local departments, and specialized supervisory institutions interact. The transfer of powers was not always accompanied by sufficiently precise mechanisms for resolving institutional overlap. Research has identified persistent problems in transferring competences from central government to local administrations and in defining the practical authority associated with those transfers (Kadhim, 2016). Questions surrounding the jurisdiction of administrative officials also reveal the difficulty of reconciling central and decentralized organizational principles (Abbas & Ayed, 2018). Where several bodies claim authority over a particular administrative function, local institutions may face contradictory instructions or delay action while seeking clarification. Such overlap can paradoxically reduce accountability because each institution may attribute responsibility for poor results to another body.

The Iraqi system would therefore benefit from a clearer functional separation among policy coordination, legality oversight, financial audit, administrative inspection, and local political supervision. Each mechanism has a distinct purpose and should operate accordingly. Federal ministries should not use sectoral coordination to reclaim powers legally transferred to governorates. Audit institutions should examine legality, financial integrity, and performance without substituting themselves for local executive judgment. Provincial councils should supervise local executive bodies within their statutory sphere without generating unnecessary administrative interference. Central authorities should intervene directly only where a clear legal basis exists. Contemporary analysis of provincial decision-making identifies the need for institutional reform capable of clarifying responsibilities and improving the effectiveness of local councils (Al-Isawi, 2025). The broader literature on Iraqi local authority formation and jurisdiction similarly underscores the importance of precise legal definition of competences (Hassan & Qasimi, 2023). The principal reform requirement is thus not simply stronger supervision, but more coherent supervision.

Lebanon displays a different structural weakness: the risk that administrative tutelage becomes too extensive. The presence of commissioners, governors, central ministries, inspection authorities, and financial supervision can provide substantial legal protection, yet each additional approval or supervisory stage potentially reduces municipal responsiveness. Lebanese municipal law attempts to limit this problem by making municipal decisions immediately effective except where approval is expressly required. In practice, however, the broader tradition of central tutelage continues to influence the relationship between municipalities and the state. Research specifically examining administrative oversight of municipalities illustrates the breadth of this supervisory relationship (Rammal, 2017). Debate concerning expanded decentralization consequently emphasizes the need to reconsider the administrative philosophy underlying central-local relations (Suleiman, 2014). A system designed primarily around control may encourage municipalities to prioritize procedural defensiveness over innovation, especially where officials fear that locally tailored decisions may encounter supervisory objections.

Political and institutional considerations can also affect the neutrality of oversight. Administrative supervision should ideally operate according to objective legal and performance standards rather than political alignment or discretionary preferences unrelated to lawful supervisory purposes. This requirement is particularly important because local authorities often possess representative or politically accountable institutions whose decisions may differ from the preferences of central authorities. Administrative disagreement should not itself constitute a ground for intervention. The Lebanese decentralization debate has long reflected concerns about the relationship between political structures and the practical form of local autonomy (Atallah & Boujikian, 2015). In Iraq, the evolving position of local authorities likewise requires legal safeguards against the transformation of oversight into a means of central domination. The distinction between evaluating legality and replacing local judgment is therefore fundamental. A supervisory body may determine that a municipality exceeded its legal competence, but it should not normally annul a lawful decision merely because it would have chosen a different local policy.

Financial oversight demonstrates both the value and limitations of strong control. Iraq's Federal Board of Supreme Audit possesses extensive powers to examine records and financial activity, while Lebanon's Court of Accounts plays a significant

role in preventive and subsequent financial review. These institutions protect public resources by requiring documentation, monitoring expenditure, and ensuring conformity with appropriations and legal procedures. Lebanese analysis of prior control by the Court of Accounts emphasizes the preventive function of financial supervision (Abu Saad, 2010). The institutional role of bodies associated with the Court also strengthens accountability in public financial administration (Al-Qamar, 2018). Yet financial legality is not synonymous with financial performance. A perfectly documented expenditure can still represent inefficient use of resources. Modern oversight should therefore complement compliance auditing with examination of whether spending achieved its intended administrative or service objectives.

Information quality is essential to such a transition. Supervisory institutions cannot evaluate performance accurately without reliable administrative and financial data. Local authorities must therefore maintain consistent records of decisions, contracts, projects, revenues, expenditures, implementation progress, service outputs, and administrative delays. Iraq's audit framework already recognizes the importance of access to records and explanations, but performance evaluation requires that such information be organized in a way that allows comparison over time and across local units. Lebanese municipalities similarly require transparent financial and administrative information if supervision is to distinguish genuine mismanagement from constraints caused by insufficient resources. Financial reform literature has underscored the importance of more sustainable and transparent municipal finance in Lebanon (Atallah et al., 2014). The logic of performance oversight therefore increasingly points toward digital administrative systems capable of producing timely and comparable information.

Digitalization can improve supervision without necessarily increasing intervention. Electronic platforms can record administrative decisions, responsible authorities, approval stages, contract implementation, payments, project completion rates, and supervisory observations. This creates an auditable administrative trail while reducing dependence on repetitive paper-based requests. Digital records can also reduce disputes over whether information was provided and enable supervisory bodies to identify recurring patterns of delay or irregularity. The purpose of such systems should not be to subject every local action to real-time central permission. Rather, they should strengthen transparency and make subsequent or risk-based supervision more effective. A well-designed digital system can therefore support decentralization by allowing local authorities to act within their competence while ensuring that supervisory institutions possess reliable information necessary for accountability.

The relationship between oversight and administrative capacity must also be reconsidered. Supervision frequently identifies defects, but detection alone does not improve institutions. If inspection repeatedly finds weak documentation, procurement errors, inadequate financial management, or procedural misunderstanding, the supervisory system should help identify whether these problems arise from misconduct or from insufficient expertise. Continuing legal and administrative training can reduce violations caused by uncertainty about rapidly evolving competences. This is particularly important in Iraq, where the transfer and reorganization of powers have required local institutions to adapt to new responsibilities. It is equally important in Lebanon, where municipalities vary considerably in administrative and financial capacity. Performance oversight should therefore possess a developmental dimension. Recommendations, standardized procedures, model documentation, and technical guidance can improve compliance while preserving the distinction between assistance and direct management.

Proportionality provides the final comparative criterion. Administrative supervision should escalate according to the seriousness of the problem. Minor irregularities may require correction or clarification. Recurring procedural defects may justify formal recommendations or intensified inspection. Serious financial violations may require suspension, recovery measures, or referral to competent authorities. Institutional failure or grave legal violations may justify exceptional sanctions. A supervisory system that relies too readily on severe intervention can discourage initiative and create defensive administration. Conversely, a system that produces only nonbinding observations despite repeated serious violations lacks credibility. Iraq's framework contains strong exceptional mechanisms, while Lebanon possesses extensive prior and tutelary control. Both systems would benefit from clearer escalation principles connecting the supervisory response to the nature, persistence, and consequences of the deficiency.

Comparatively, Iraq's principal advantage lies in the constitutional and legislative recognition of a significant local sphere capable of supporting genuine decentralized administration. Its principal weakness lies in institutional overlap and incomplete coordination between the center and local authorities. Lebanon's principal advantage lies in a comparatively established municipal legal framework and identifiable supervisory authorities. Its principal weakness lies in the continuing intensity of administrative tutelage and the possibility that control may inhibit municipal initiative. The reform direction in both systems

should therefore converge on performance-based, legally limited supervision. Iraq requires clearer allocation of supervisory responsibilities and stronger coordination. Lebanon requires greater selectivity in central intervention and broader reliance on accountable local decision-making. Both require reliable information, financial transparency, objective performance criteria, proportional sanctions, and mechanisms that convert supervisory findings into administrative improvement. Effective oversight should ultimately make local administrations more capable of exercising their competences rather than more dependent on the institutions that supervise them.

5. Conclusion

Administrative oversight of local administration occupies a central position in the legal organization of decentralization because local autonomy and public accountability cannot function independently of one another. Local authorities require sufficient legal, administrative, and financial independence to respond effectively to territorial needs, organize services, implement projects, and make decisions within their areas of competence. At the same time, the exercise of decentralized public authority necessarily remains subject to mechanisms capable of ensuring legality, protecting public funds, correcting administrative defects, and maintaining an appropriate degree of coherence within the state. The comparative examination of Iraq and Lebanon demonstrates that the principal challenge is not the existence of oversight itself but the design, limits, and practical effects of the supervisory system.

The Iraqi legal framework reflects a significant movement toward administrative decentralization, particularly through the constitutional recognition of local administration and the statutory organization of governorates not incorporated into a region. This development created an expanded sphere of local decision-making and placed provincial institutions in a stronger legal position than would exist under a traditionally centralized administrative system. Nevertheless, the expansion of local competence has not always been accompanied by an equally clear reorganization of supervisory relationships. Federal ministries, local councils, governors, audit bodies, and other public institutions continue to interact in areas where the boundaries of authority may be difficult to distinguish. As a result, oversight can become fragmented, repetitive, or uncertain. Multiple supervisory institutions do not necessarily produce stronger accountability when their jurisdictions overlap or when local authorities receive inconsistent signals concerning responsibility and competence.

The Lebanese system presents an almost inverse institutional problem. Municipalities possess an established legal status and a long-standing role in local administration, while the legal framework contains relatively explicit mechanisms of administrative tutelage. The distinction between municipal decisions that are directly effective and those requiring supervisory approval provides an important legal safeguard for local independence. At the same time, the continuing involvement of several supervisory authorities and the historical breadth of administrative tutelage can place substantial practical constraints on municipal action. A system intended to protect legality can become burdensome when approval procedures are too extensive, when several authorities review the same matters, or when supervision extends beyond legality into the substitution of central administrative preferences for lawful local judgment.

The comparison demonstrates that local independence should not be understood as freedom from oversight. Rather, it should be understood as the legally protected capacity to exercise assigned competences without unnecessary external substitution. A local authority remains accountable for the legality and consequences of its decisions, but accountability requires that responsibility be identifiable. Where central authorities routinely intervene in local decision-making, local officials may be unable to exercise meaningful responsibility because final outcomes depend on several institutions. Conversely, where the center withdraws entirely from oversight, local autonomy may become disconnected from the requirements of legality, financial integrity, and national administrative coherence. The correct legal relationship is therefore one in which competence and responsibility remain aligned.

The study also demonstrates that the traditional focus on the formal legality of individual decisions is insufficient for contemporary local administration. Administrative oversight should increasingly evaluate performance. This requires attention to whether local authorities use resources efficiently, complete projects within reasonable periods, maintain proper administrative records, provide services of acceptable quality, and achieve the purposes associated with their legally assigned functions. Formal compliance remains indispensable, but legality should operate as the foundation rather than the final limit of evaluation. A local institution that consistently follows formal procedures but fails to deliver essential services cannot be

regarded as administratively successful. Equally, poor performance should not automatically be treated as evidence of misconduct because local authorities may face inadequate financial resources, insufficient staffing, technical weaknesses, or constraints created by the legal structure itself.

For this reason, future systems of oversight should distinguish between illegality, administrative inefficiency, lack of capacity, and structural resource constraints. Each problem requires a different supervisory response. An unlawful expenditure may require legal accountability and financial recovery. Repeated procedural errors may require training and improved internal controls. Delayed projects may require examination of procurement procedures, staffing, financing, or external approvals. Weak service delivery may require broader institutional reform rather than punishment of individual officials. Performance oversight becomes meaningful only when it identifies causes and connects supervisory findings to appropriate corrective measures.

The temporal organization of oversight is equally important. Preventive control can protect public resources by stopping unlawful decisions before they produce financial or administrative consequences, but excessive prior approval can significantly reduce the speed and flexibility of local administration. Subsequent control preserves administrative initiative because decisions may be implemented without continual central permission, but it may identify violations only after damage has already occurred. Neither model is sufficient on its own. A balanced system should reserve prior approval for matters involving substantial legal, financial, or strategic risk and rely more heavily on subsequent audit and performance evaluation for routine local activity. Such differentiation would allow oversight to protect public interests without turning ordinary local administration into a sequence of authorization procedures.

Administrative inspection should likewise move beyond a purely punitive conception. Inspection can provide important information concerning employee conduct, workflow, recordkeeping, implementation, and organizational deficiencies. Its value, however, depends on whether findings lead to institutional improvement. Supervisory reports that identify the same weaknesses repeatedly without producing changes in administrative systems provide limited public value. Inspection should therefore support corrective planning, clarify responsibilities, recommend improvements in internal procedures, and establish timeframes for responding to identified deficiencies. This approach would preserve accountability while turning supervision into an instrument of institutional learning.

The Iraqi system particularly requires clearer allocation of supervisory responsibilities. Legal and administrative rules should specify which authority is responsible for policy coordination, which body monitors legality, which institution conducts financial audit, and which local institution exercises internal political or administrative supervision. Overlap should be reduced wherever possible, and mechanisms should be created for resolving disputes over competence rapidly. Federal authorities should not use general policy responsibilities as a basis for reclaiming matters lawfully assigned to local administrations. At the same time, provincial institutions should not invoke decentralization to avoid compliance with constitutional, statutory, financial, or national policy requirements that lawfully apply to them.

Lebanon would benefit from a systematic reassessment of the range of municipal decisions requiring central approval. Prior administrative tutelage should remain limited to matters in which the legal and financial importance of the decision justifies intervention before implementation. Routine municipal decisions should ordinarily become effective through the authority of the municipality itself, accompanied by subsequent supervision and accountability where necessary. Time limits for supervisory review should be clear, and administrative silence should not permit indefinite suspension of municipal activity. The objective should be to preserve the protective function of tutelage while reducing those aspects of control that unnecessarily delay local services and discourage administrative initiative.

Both systems would also benefit from the gradual development of standardized performance indicators. Such indicators should be adapted to the responsibilities and resources of local authorities and should avoid mechanically comparing municipalities or governorates operating under substantially different conditions. Relevant measures may include project completion rates, budget execution, delays in administrative procedures, cost efficiency, revenue collection, continuity of services, responsiveness to complaints, and implementation of supervisory recommendations. These indicators should complement rather than replace legal analysis. Performance data are most valuable when they help supervisors identify patterns requiring further examination rather than when they are treated as automatic evidence of success or failure.

Improved administrative information systems are essential to this reform. Local authorities should maintain accurate and accessible records concerning budgets, expenditures, contracts, projects, decisions, responsible officials, implementation

stages, and supervisory observations. Digitalization can significantly reduce the cost of oversight by allowing authorized institutions to obtain information without repeatedly interrupting local administrative work. It can also enhance institutional memory, facilitate comparison across periods, and make responsibility easier to determine. Electronic systems should nevertheless be designed as tools of transparency and accountability rather than instruments of continuous central authorization.

The effectiveness of oversight ultimately depends on a broader administrative culture in which local independence and accountability are treated as mutually reinforcing principles. Local authorities should understand that autonomy carries direct responsibility for decisions and results. Central supervisory institutions should understand that oversight does not confer a general right to replace local judgment. Audit and inspection bodies should distinguish error from misconduct and should connect findings with realistic corrective measures. Legislators should ensure that supervisory powers are clearly defined and proportionate. Administrative courts and other legal institutions should remain available to protect the boundaries of lawful competence when disputes arise.

The comparative experience of Iraq and Lebanon demonstrates that administrative decentralization succeeds neither through unrestricted local independence nor through pervasive central control. It succeeds when local authorities possess sufficient authority to act, adequate resources to perform their functions, and clear responsibility for outcomes, while supervisory institutions possess sufficient legal powers and information to detect violations and correct serious deficiencies. Iraq's priority is to transform a complex and sometimes overlapping supervisory structure into a coordinated system aligned with the constitutional commitment to decentralization. Lebanon's priority is to modernize an established system of tutelage so that supervision protects legality without unnecessarily constraining municipal initiative.

Administrative oversight should therefore be reconceived as a framework for responsible local governance rather than merely a mechanism of central control. Its purpose is not to demonstrate the superiority of the center over local administration, nor to protect local institutions from all external scrutiny. Its purpose is to ensure that decentralized power is exercised lawfully, efficiently, transparently, and in the public interest. When supervisory powers are clearly defined, proportionate, evidence-based, and connected to measurable performance, oversight can strengthen rather than weaken local autonomy. Under such a model, decentralization and supervision cease to be competing principles and instead become complementary elements of an effective system of public administration.

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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